

U.S. Government Standard General Ledger Account Transactions

This section provides accounting transactions for events occurring throughout the Federal Government. The transactions illustrate both proprietary and budgetary entries for each accounting event. Transactions are grouped under the following categories:

| | | |
|---|------------------|---|
| ➤ | A 100-799 | Funding Sources |
| ➤ | B 100-699 | Disbursements and Payables |
| ➤ | C 100-799 | Collections and Receivables |
| ➤ | D 100-799 | Adjustments/Writeoffs/Reclassifications |
| ➤ | E 100-799 | Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections |
| ➤ | F 100-499 | Yearend |
| ➤ | G 100-299 | Memorandum Entries |
| ➤ | H 100-399 | Other Specialized Transaction Entries |

The above categories provide a basic framework for organizing the transactions. Also included, as a quick reference, is a listing of transaction descriptions. These accounting transactions document basic standard posting logic for financial events across the Federal Government.

The following notes explain conventions to follow when using the USSGL and the limitations of this compilation of USSGL transactions:

- There are valid accounting events/postings not yet documented. Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through the agency's USSGL representative. To illustrate the issue, document accounting events specific to the activity in a simple accounting scenario. Include references to specific legislation, accounting standards, or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.
- For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either:
 - Unexpended appropriations from general fund resources not earmarked by law for a specific purpose - USSGL account 3103, "Unexpended Appropriations - Transfers-Out," or
 - Financing sources that impact cumulative results of operations - USSGL account 5765, "Nonexpenditure Financing Sources – Transfers-Out."

The "Transfer To" entity must use a propriety USSGL account that corresponds to the proprietary USSGL account used by the "Transfer From" entity. USSGL account 3102, "Unexpended Appropriations - Transfers-In" corresponds to USSGL account 3103. USSGL account 5755, "Nonexpenditure Financing Sources – Transfers-In" corresponds to USSGL account 5765. Failure of both entities to record the matching proprietary USSGL account category (3102/3103 or 5755/5765) will result in agency-wide and/or Government-wide elimination discrepancies.

- There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:
 - Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and
 - Financing sources, such as Economy Act revenue, that impact cumulative results of operations.
- To facilitate reconciliation of interagency expenses and revenues, agencies may no longer post costs directly to “in-process type” asset accounts. Agencies must first record costs, such as direct labor (payroll and benefits) and direct materials under the capitalization thresholds, in the appropriate USSGL account 6000 series account. Then use USSGL account 6610, “Cost Capitalization Offset” to apply the cost to the desired “in-process type” asset account. Do not record to USSGL 88XX series accounts amounts applied to asset accounts under this method.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in the agency’s accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record the agency’s activities. Agencies must post transactions using the 4-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 4-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 4-digit base account is the same.
- Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected TAFS and the accounting event recorded.
- All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.
- In the yearend closing entries, USSGL accounts that may contain a balance (remain open) after closing appear in boldface.
- A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL Web site. This is particularly important for the large amount of revisions to the transaction categories that caused the transactions to be renumbered (T/L S2 06-02).
- The transaction reference provides an example of where this transaction appears. It does not provide all possible USSGL implementation guidance that may contain this transaction.

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Note: The following alpha extensions to transaction numbers indicate:

R = The USSGL transaction noted with the “R” extension contains instructions to reverse in the comment.

AP = The USSGL transaction noted with the “AP” extension contains instructions to also post another transaction in the comment.

U.S. Government Standard General Ledger Account Transaction Listing

TRANSACTION
CODE

TRANSACTION DESCRIPTION

Account Transaction Categories

Transaction
Code

- | | |
|-----------|---|
| A. | Funding |
| 100 - 399 | • Budgetary Resources Other Than Collections |
| 400 - 699 | • Authority Transfers |
| 700 - 799 | • Reimbursables and Other Income |
| B. | Disbursements and Payables |
| 100 - 299 | • Payments/Purchases |
| 300 - 399 | • Commitments/Undelivered Orders/Expended Authority - Unpaid |
| 400 - 599 | • Payables/Accrued Liabilities |
| 600 - 699 | • Advances and Prepayments |
| C. | Collections and Receivables |
| 100 - 399 | • Receipts |
| 400 - 599 | • Receivables/Accrued Revenue |
| 600 - 799 | • Asset Sale and Disposition (Gains and Losses) |
| D. | Adjustments/Writeoffs/Reclassification |
| 100 - 299 | • Upward and Downward Adjustments |
| 300 - 399 | • Prior-Period Adjustments |
| 400 - 499 | • Writeoffs |
| 500 - 799 | • Reclassification/Revaluation |
| E. | Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections |
| 100 - 399 | • Accrual, Depreciation, Amortization, and Depletion |
| 400 - 499 | • Accumulated and Allocated Costs Not in Categories Above |
| 500 - 799 | • Transfers Without Budgetary Impact |
| F. | Yearend |
| 100 - 299 | • Preclosing Entries |
| 300 - 499 | • Closing Entries |
| G. | Memorandum Entries |
| 100 - 299 | • All Memorandum Entries (Excluding Closing Memorandum Entries) |
| H. | Other Specialized Transaction Entries |
| 100 - 799 | • |

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**U.S. Government Standard General Ledger
Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| A102 | To record an anticipated appropriation. |
| A104 | To record the enactment of appropriations. |
| A106 | To record the reappropriation of unexpired funds in the losing fund. |
| A108 | To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year. |
| A110 | To record in the gaining fund reappropriation authority from an expired or unexpired losing fund to an unexpired gaining fund. |
| A112 | To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund. |
| A114 | To record an anticipated appropriation for trust fund expenditure transfer. |
| A116 | To record budgetary authority apportioned by the Office of Management and Budget and available for allotment. |
| A118 | To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment. |
| A119 | To record anticipated resources in programs exempt from apportionment. |
| A120 | To record the allotment of authority. |
| A122 | To record the realization of previously anticipated and apportioned authority for programs subject to apportionment. |
| A123 | To record the realization of previously anticipated authority for programs exempt from apportionment. |
| A125 | To record a reduction in authority for advance funding made available in the previous year. |
| A126 | To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB). |
| A127 | To record budget authority (that is appropriated receipts) temporarily precluded from obligation. |
| A128 | To record authority temporarily unavailable pursuant to public law. |
| A129 | To record spending authority from offsetting collections temporarily precluded from obligation. |
| A131 | To record a permanent reduction of borrowing or contract authority. |
| A132 | To record a permanent reduction of unexpended appropriations. |

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U.S. Government Standard General Ledger Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| A133 | To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account. |
| A134 | To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols. |
| A135 | To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action. |
| A136 | To record rescission and withdrawal of funds for balances previously recorded as pending rescission. |
| A137 | To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal. |
| A138 | To record estimated recoveries of prior-year obligations. |
| A139 | To record authority, in a trust or special fund Treasury Appropriation Fund Symbols, temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation. |
| A140 | To record anticipated collections other than refunds. |
| A142 | To record anticipated nonexpenditure payments to Treasury. |
| A143 | To record the anticipation of a capital transfer to repay a portion of a capital investment, or return excess liquidating account funds to Treasury. |
| A146 | To record subsidy disbursed by the program fund not previously accrued. |
| A148 | To record decreases to indefinite borrowing authority. |
| A152 | To record indefinite or definite borrowing authority. |
| A154 | To record the realization of borrowing authority that was previously estimated. |
| A155 | To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised. |
| A156 | To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank. |
| A158 | To record actual reductions to borrowing authority previously anticipated. |
| A159 | To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised. |
| A162 | To record an estimate of indefinite borrowing authority to cover obligations for the current year. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| A164 | To record anticipated reductions to borrowing authority. |
| A166 | To record definite and indefinite contract authority based on legislation. |
| A168 | To record the realization of contract authority that was previously anticipated. |
| A169 | To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required. |
| A170 | To record the warrant liquidating contract authority. |
| A171 | To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol. |
| A172 | To record anticipated actual reductions to contract authority. |
| A173 | To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS). |
| A174 | To record an unanticipated actual decrease to indefinite contract authority. |
| A175 | To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority. |
| A176 | To record the anticipated indefinite contract authority to cover anticipated obligations for the current year. |
| A177 | To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished. |
| A178 | To record anticipated adjustments/decreases to contract authority. |
| A179 | To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished. |
| A180 | To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred. |
| A181 | To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred. |
| A183 | To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account. |
| A184 | To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| A185 | To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS. |
| A186 | To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation. |
| A187 | To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned. |
| A188 | To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment. |
| A189 | To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account. |
| A190 | To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority. |
| A192 | To record authority made available from receipt or appropriation balances previously precluded from obligation. |
| A194 | To record authority made available from offsetting collection balances previously precluded from obligation. |
| A195 | To record the collection of revenue for non-revolving trust and special funds that were previously accrued. |
| A196 | To record the annualized level of an appropriation provided under a continuing resolution. |
| A197 | To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin. |
| A198 | To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant. |
| A199 | To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution). |
| A202 | To record in the financing account an appropriation received for a modification adjustment transfer. |
| A204 | To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account. |
| A210 | To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224). |

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Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| A212 | To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account. |
| A250 | To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund. |
| A251 | To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund. |
| A402 | To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in based on an apportionment request. |
| A404 | To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A406 | To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A408 | To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations. |
| A410 | To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts. |
| A412 | To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations. |
| A414 | To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts. |
| A416 | To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request. |
| A418 | To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol. |
| A420 | To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization. |
| A422 | To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced. |
| A424 | To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| A426 | To record the realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request. |
| A428 | To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers. |
| A430 | To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization. |
| A432 | To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A434 | To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A436 | To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A438 | To record in the parent agency the receipt of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A440 | To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A442 | To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A444 | To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A446 | To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A448 | To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A450 | To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| A452 | To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred. |
| A454 | To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred. |
| A456 | To record the transfer out of expired unobligated expenditure transfers receivable. |
| A458 | To record the transfer in of expired unobligated expenditure transfers receivable. |
| A460 | To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations. |
| A462 | To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts. |
| A464 | To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations. |
| A466 | To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts. |
| A468 | To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances. |
| A470 | To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated. |
| A472 | To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A474 | To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A476 | To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. |
| A478 | To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts. |
| A480 | To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds. |

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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| A482 | To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers. |
| A484 | To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds. |
| A486 | To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfer. |
| A488 | To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A490 | To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations. |
| A492 | To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable. |
| A494 | To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations. |
| A496 | To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations. |
| A498 | To record the Federal fund receivable for a trust fund expenditure transfer. |
| A499 | To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS). |
| A500 | To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions. |
| A502 | To record the actual collection of the appropriation trust fund expenditure transfer. |
| A504 | To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund. |
| A506 | To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations. |
| A508 | To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A510 | To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions. |

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|---------------------|---|
| A512 | To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions. |
| A514 | To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions. |
| A516 | To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act. |
| A518 | To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced. |
| A520 | To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act. |
| A522 | To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS. |
| A524 | To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables. |
| A526 | To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables. |
| A528 | To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act. |
| A530 | To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act. |
| A531 | To record a nonexpenditure transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances. |
| A532 | To record the receivable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved. |
| A534 | To record the payable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved. |
| A536 | To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable." |

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|---------------------|---|
| A538 | To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable." |
| A540 | To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable. |
| A542 | To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable. |
| A544 | To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance. |
| A546 | To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance. |
| A548 | To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A550 | To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A552 | To record in the transferring agency the transfer-out of unfilled customer orders with advance. |
| A554 | To record in the receiving agency the actual transfer-in unfilled customer orders with advance. |
| A702 | To record anticipated reimbursements. |
| A704 | To record in the performing agency a reimbursable agreement that was not previously anticipated. |
| A706 | To record in the performing agency a reimbursable agreement without an advance that was previously anticipated. |
| A708 | To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. |
| A710 | To record earned revenue in the performing agency related to a reimbursable agreement or other income. |
| A712 | To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency. |
| A714 | To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance. |
| B102 | To record payment of payroll. |
| B103 | To record a disbursement of pension benefit payments. |
| B104 | To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements. |

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Section III

**U.S. Government Standard General Ledger
Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| B105 | To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed. |
| B106 | To record subsidy disbursement from the program account to the financing account not previously obligated. |
| B107 | To record payment and disbursement of funds not previously accrued. |
| B108 | To record a loss in the imprest fund. |
| B109 | To record payment of interest not previously accrued. |
| B110 | To record a confirmed disbursement schedule previously accrued. |
| B112 | To record accrued interest paid. |
| B113 | To record capitalized loan interest paid on non-credit reform loans. |
| B114 | To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992. |
| B116 | To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992. |
| B118 | To record a tax refund paid by the collecting agency. These refunds are reported as reductions to offsetting collections. |
| B119 | To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded. |
| B120 | To record principal repayments to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans. |
| B121 | To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans. |
| B122 | To record repayments of other debt. |
| B123 | To record in the issuing entity, the sale of Federal securities at par value. |
| B124 | To record the purchase of Federal securities acquired at par value. |
| B125 | To record in the issuing entity, the sale of Federal securities acquired at a premium. |
| B126 | To record the purchase of Federal securities acquired at a premium. |
| B127 | To record in the issuing entity, the sale of Federal securities at a discount. |
| B128 | To record the purchase of Federal securities acquired at a discount. |

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**U.S. Government Standard General Ledger
Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| B129 | To record the purchase of accrued interest on Treasury securities. |
| B130 | To record a lien paid before personal property is sold. |
| B131 | To record principal repayments to Treasury or the Federal Financing Bank, resulting in a gain or loss, via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans. |
| B134 | To record appropriations used this fiscal year. |
| B136 | To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury. |
| B138 | To record in a trust fund payments made to a Federal fund relating to exchange transactions. |
| B140 | To record the purchase of foreign currency by a disbursing officer. |
| B142 | To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund. |
| B150 | To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA. |
| B152 | To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA). |
| B154 | To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay. |
| B302 | To record a commitment of unobligated amounts in programs subject to apportionment. |
| B304 | To record a commitment of unobligated balances in programs exempt from apportionment. |
| B306 | To record current-year undelivered orders without an advance. |
| B308 | To record current-year undelivered orders with an advance. |
| B310 | To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment. |
| B312 | To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment. |
| B314 | To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment. |
| B316 | To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment. |

**U.S. Government Standard General Ledger
Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| B402 | To record the delivery of goods or services and to accrue a liability. |
| B404 | To record a downward adjustment of a current-year unpaid undelivered order. |
| B406 | To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation. |
| B408 | To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed. |
| B412 | To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation. |
| B416 | To record the collecting agency's estimated accrued tax refunds payable and related interest. |
| B418 | To record the accrual of interest expenses incurred, not yet paid. |
| B420 | To record the liability for cost to be funded in the future. |
| B422 | To record the unfunded FECA liability and unfunded unemployment liability. |
| B424 | To record a contingent liability. |
| B426 | To record an increase in actuarial liabilities for benefit plans. |
| B428 | To record the payable to borrowers from sales of foreclosed property with recourse. |
| B430 | To record the inventory purchased for a resale under historical cost (title was passed). |
| B432 | To record the fair market value of real and intangible forfeited property. |
| B434 | To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture. |
| B436 | To record the funded portion of cleanup costs that was previously estimated. |
| B438 | To record capital lease liability. |
| B440 | To record capitalized loan interest payable on non-credit reform loans for interest payable amounts previously accrued. |
| B602 | To record revenue received in advance. |
| B604 | To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order. |
| C101 | To record the transfer of recognized subsidy from the program fund to the financing fund. |

**U.S. Government Standard General Ledger
Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| C102 | To record service in kind provided by non-Federal sources. |
| C103 | To record the collection of subsidy costs in the financing account. |
| C104 | To record the collection of subsidy for loan modification costs in the financing account. |
| C106 | To record the collection of reestimated subsidy in the financing account. |
| C108 | To record the receipts reported into nonfiduciary deposit funds and clearing accounts. |
| C109 | To record the receipt of previously anticipated collections. |
| C110 | To reclassify collections to liquidate prior-year deficiency. |
| C112 | To record the collection of a refund of an advance or prepayment in the same year as the original obligation. |
| C114 | To record unearned revenue collected in advance and deposited to a trust or special fund receipt account. |
| C116 | To record in the financing fund unearned fees collected for undisbursed loans. |
| C117 | To record in the financing fund fees collected when loans are disbursed. |
| C118 | To record in the financing fund fees earned when loans are disbursed. |
| C120 | To record the maturity of Federal securities acquired at par value. |
| C122 | To record the maturity of Federal securities acquired at a premium. |
| C124 | To record the maturity of Federal securities acquired at a discount. |
| C130 | To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior- year obligation. |
| C132 | To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources. |
| C134 | To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year. |
| C136 | To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected. |
| C137 | To record the restitution of the imprest fund loss. |
| C138 | To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected. |

U.S. Government Standard General Ledger Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| C139 | To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status. |
| C140 | To record the collection of receivables from Federal sources. |
| C141 | To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account. |
| C142 | To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability. |
| C143 | To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account. |
| C144 | To record the undeposited collections for funds that do not require budgetary reporting. |
| C145 | To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account. |
| C146 | To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting. |
| C147 | To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote. |
| C148 | To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting. |
| C149 | To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority. |
| C150 | To record the receipt of other cash. |
| C151 | To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority. |
| C152 | To record unapplied receipts into fund symbols that require budgetary reporting. |
| C154 | To record the collections of unaccrued interest on loans from non-Federal sources. |
| C155 | To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements. |
| C158 | To record cash donations as budgetary resources, as allowed by law. |
| C161 | To record an adjustment to loans and interest receivable based on acquired collateral property without recourse. |
| C162 | To record an adjustment to loans and interest receivable based on acquired collateral property with recourse. |

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U.S. Government Standard General Ledger Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| <hr/> | |
| C163 | To record an adjustment to loans and interest receivable based on acquired collateral property without recourse. |
| C164 | To record non-cash assets donated by the public. |
| C166 | To record a monetary instrument, including undeposited seized cash. |
| C170 | To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture. |
| C172 | To record a revenue for forfeited cash deposited to the forfeiture fund. |
| C174 | To record undeposited cash that was forfeited. |
| C176 | To record cash deposited after forfeiture. |
| C178 | To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer. |
| C180 | To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity. |
| C182 | To record a collection in the performing agency related to a reimbursable agreement or other unearned income. |
| C184 | To record in the performing agency an advance received after a reimbursable agreement was established. |
| C186 | To record the collection of receivables in the performing agency for reimbursable services. |
| C188 | To record the collection of revenue into unavailable special fund receipt accounts. |
| C190 | To record in a trust fund payments received from a Federal fund relating to exchange transactions. |
| C192 | To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series). |
| C194 | To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer. |
| C402 | To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account. |
| C404 | To record contra-revenue in the amount of revenue accrued and establish a custodial liability. |
| C405 | To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote. |
| C406 | To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds. |
| C408 | To record in the financing fund the disbursement of direct loans. |

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**U.S. Government Standard General Ledger
Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| C409 | To record the reclassification of interest capitalized on a loan. |
| C412 | To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account. |
| C414 | To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected. |
| C416 | To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities. |
| C418 | To record interest receivable on securities. |
| C420 | To record accrued revenue or other financing sources without budgetary impact. |
| C422 | To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds. |
| C424 | To record establishment of current-period earnings on income received in advance. |
| C426 | To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance. |
| C428 | To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected. |
| C430 | To record an old motor vehicle that was traded in for a new motor vehicle using the direct method. |
| C432 | To record loans other than credit reform. |
| C435 | To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority. |
| C437 | To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority. |
| C438 | To record subsidy receivable and the related interest, in the financing account, for an upward reestimate. |
| C440 | To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer. |
| C444 | To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued. |
| C602 | To record the sale of Federal securities purchased at a premium. The sale results in a gain. |

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**U.S. Government Standard General Ledger
Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| C604 | To record the sale of Federal securities purchased at a premium. The sale results in a loss. |
| C606 | To record the sale of Federal securities purchased at a discount. The sale results in a gain. |
| C608 | To record the sale of Federal securities purchased at a discount. The sale results in a loss. |
| C610 | To record the sale or disposition of personal property collected for replacement property. |
| C612 | To record the loss (or gain) from sale of foreclosed property without recourse. |
| C614 | To record the gain on property sold with recourse. |
| C616 | To record the loss on loan receivable from the borrower on a sale with recourse. |
| C618 | To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund. |
| C620 | To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund. |
| C622 | To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund. |
| C624 | To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund. |
| C626 | To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets. |
| C628 | To record cash collected from a loss or a gain from the sale of foreclosed property. |
| C630 | To record the sale of stockpile materials. |
| C632 | To record stockpile materials sold at a gain. |
| C634 | To record stockpile materials sold at a loss. |
| C636 | To record the collection of sale proceeds from forfeited personal property sold. |
| C638 | To record the sale of forfeited property. |
| C640 | To record the proceeds from commodities sold. |
| C642 | To record a loss on the sale of commodities. |
| C644 | To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments. |

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U.S. Government Standard General Ledger Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| C646 | To record the sale or disposition of assets other than personal properties and investments. |
| C647 | To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments. |
| C648 | To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments. |
| C650 | To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated. |
| C750 | To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA). |
| C751 | To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA). |
| C752 | To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C753 | To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C754 | To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA). |
| C755 | To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA). |
| D102 | To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired. |
| D104 | To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired. |
| D106 | To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired. |

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**U.S. Government Standard General Ledger
Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| D107 | To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired. |
| D108 | To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired. |
| D110 | To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired. |
| D112 | To record a reclassification of unfunded liability to funded liability in the financing account. |
| D113 | To record the reclassification reestimated subsidy expense from unfunded to funded. |
| D114 | To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). |
| D120 | To record a downward adjustment to unpaid prior-year undelivered orders. |
| D122 | To record an upward adjustment to prepaid/advanced prior-year undelivered orders. |
| D126 | To record an upward adjustment to prior-year paid delivered orders. |
| D128 | To record a downward adjustment to prior-year paid delivered orders with no refund collected. |
| D130 | To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected. |
| D134 | To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired. |
| D136 | To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations. |
| D138 | To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations. |
| D140 | To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS). |
| D142 | To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS). |
| D144 | To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS). |

U.S. Government Standard General Ledger Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| D145 | To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation. |
| D146 | To record an accrual of downward reestimate for loan subsidies in the financing fund. |
| D147 | To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy or negative subsidy expense in the financing account. |
| D148 | To accrue the transfer-out of a downward reestimate to a General Fund receipt account. |
| D302 | To record appropriations used for a prior period that was a result of a change in accounting principle. |
| D304 | To record appropriations used for a prior period that was a result of a correction of an error. |
| D306 | To record a prior-period adjustment that reduces the value of a prior-year asset. |
| D308 | To record a prior-period adjustment that reduces the value of a liability. |
| D310 | To record a prior-period adjustment that increases the value of a prior-year asset. |
| D312 | To record a prior-period adjustment that increases the value of a prior-year liability. |
| D402 | To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not). |
| D404 | To record the estimated allowance for bad debts related to non-credit-reform receivables. |
| D406 | To record the writeoff of penalties, fines, and administrative fees receivable. |
| D408 | To record the writeoff of accounts receivable. |
| D410 | To record the writeoff of taxes receivable. |
| D412 | To record the writeoff of loans receivable for loans made before fiscal 1992. |
| D414 | To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991. |
| D416 | To record the writeoff of interest receivable. |
| D418 | To record the writeoff of assets other than investments. |
| D420 | To record the accrued estimated uncollectible exchange revenue collected for others in a General Fund receipt account. |
| D422 | To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue collected for others in a General Fund receipt account. |

U.S. Government Standard General Ledger Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| D424 | To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue reported on the Statement of Custodial Activity or on the custodial footnote. |
| D426 | To record an adjustment to loans receivable based on acquired collateral property. |
| D428 | To record an adjustment for actual loss of inventory. |
| D430 | To record an adjustment for actual loss of forfeited property. |
| D432 | To record an adjustment for actual loss of commodities. |
| D434 | To record assets purchased to store environmental waste from past operations at net book value of zero. |
| D502 | To record an increase in the imprest fund. |
| D504 | To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year. |
| D506 | To record the classification of amounts from nonfiduciary deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance. |
| D508 | To record the reclassification of expended balances held back from contractors from accounts payable. |
| D510 | To record the transfer of construction-in-progress to capitalized assets or expenses. |
| D512 | To record the realization that contractor-developed software-in-development is in production. |
| D514 | To record the reclassification of expenses to "in-process type" asset accounts. |
| D516 | To record the raw materials used to produce goods. |
| D518 | To record the revaluation of foreclosed property. |
| D520 | To record completed inventory items. |
| D522 | To record the reclassification of inventory held for sale that meets management's criteria for future sale. |
| D523 | To record the reclassification of damaged, irreparable inventory held for sale. |
| D524 | To record damaged inventory items that need repair. |
| D526 | To record the turn-in of a broken part from operating materials and supplies held for repair. |
| D528 | To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs. |

**U.S. Government Standard General Ledger
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| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| D530 | To record a repaired broken part that has been returned to stock as a serviceable item. |
| D532 | To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded. |
| D534 | To record damaged inventory, using the direct method, items that need repair. |
| D536 | To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded. |
| D538 | To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses. |
| D540 | To record a gain when inventory is revalued at the end of the period, using the latest acquisition method. |
| D542 | To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value. |
| D544 | To record the reclassification of operating materials and supplies that meet management's criteria for future use. |
| D546 | To reclassify excess or reserved assets to assets held for use. |
| D548 | To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage. |
| D550 | To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount. |
| D552 | To reclassify stockpile materials authorized to be sold. |
| D554 | To record the forfeiture of a seized monetary instrument. |
| D555 | To record a removal of a seized monetary instrument. |
| D556 | To record the conversion to cash for a forfeited monetary instrument. |
| D558 | To record forfeited personal property placed into official use. |
| D560 | To record forfeited personal property placed into official use at the end of the year and not depreciated. |
| D562 | To record forfeited personal property authorized to be distributed/donated to another entity. |
| D564 | To record an adjustment to the net realizable value of commodities. |
| D566 | To record inventory that has been lost and deemed immaterial. |

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**U.S. Government Standard General Ledger
Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| D568 | To record inventory that has been lost and deemed material. |
| D570 | To record inventory that has been found and deemed material. |
| D572 | To record a loss from the revaluation of foreign currency at the end of an accounting period. |
| D574 | To record a gain from the revaluation of foreign currency at the end of an accounting period. |
| D576 | To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period. |
| D578 | To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period. |
| D580 | To record the interest accruals on loan guarantee liabilities and the present value of loans. |
| D582 | To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable. |
| D584 | To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote. |
| D585 | To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote. |
| D586 | To reclassify tax revenue from accrued to collected. |
| D588 | To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited. |
| D589 | To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury. |
| D590 | To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury. |
| E102 | To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses. |
| E104 | To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency. |
| E106 | To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency. |
| E108 | To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred. |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| E109 | To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated. |
| E110 | To record an adjustment for under-applied overhead deemed immaterial. |
| E112 | To record an adjustment for over-applied overhead deemed immaterial. |
| E113 | To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund. |
| E114 | To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material. |
| E116 | To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material. |
| E117 | To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources. |
| E118 | To record amortization of subsidy for direct loans. |
| E119 | To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund. |
| E120 | To record depreciation, amortization, and depletion expense on assets other than investments. |
| E122 | To record accrued and compounded interest on the liability of loan guarantees. |
| E204 | To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation. |
| E402 | To record the imputed costs and related imputed financing sources. |
| E404 | To record the application of overhead expenses to work-in-process. |
| E406 | To record inventory used for operations. |
| E408 | To record cost of goods sold. |
| E410 | To record the estimated repair costs for an item using the allowance method. |
| E412 | To record actual repair costs using the direct method. |
| E414 | To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method. |
| E416 | To record stockpile materials issued for use under the consumption method. |

**U.S. Government Standard General Ledger
Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| E418 | To record a lien of real and intangible forfeited property in the allowance account. |
| E502 | To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities. |
| E504 | To record distributed personal property. |
| E506 | To record a commodity transferred to another Federal agency. |
| E508 | To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement. |
| E509 | To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements. |
| E510 | To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement. |
| E512 | To record the transfer-out of investments to other Federal entities without reimbursement. |
| E514 | To record the transfer-out of accounts payable to other Federal entities without reimbursement. |
| E602 | To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets. |
| E604 | To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement. |
| E606 | To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement. |
| E608 | To record the transfer-in of investments from others without reimbursement. |
| E610 | To record the transfer-in of accounts payable from others without reimbursement. |
| F104 | To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized. |
| F106 | To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant). |
| F107 | To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant). |
| F108 | To record the reduction of permanent indefinite resources when a warrant is received. |
| F109 | To record the removal of unfilled customer orders without advance in excess of obligations. |
| F110 | To record the removal of unfilled customer orders with advance and to return advance in excess of obligations. |

SUPPLEMENT

Section III

U.S. Government Standard General Ledger Account Transaction Listing

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| F111 | To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders. |
| F112 | To record adjustments for anticipated resources not realized. |
| F113 | To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend. |
| F114 | To record adjustments for anticipated reductions not realized. |
| F116 | To record adjustments for resources realized in excess of those anticipated. |
| F118 | To record adjustments for reductions to resources in excess of those anticipated. |
| F120 | To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant). |
| F121 | To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization. |
| F122 | To record the cancellation of authority not previously expired and to withdraw funds. |
| F123 | To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from an invested trust of special fund that is canceled. There is no movement of fund balance. |
| F124 | To record the closing of General Fund receipt accounts associated with fund balance at yearend. |
| F125 | To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend. |
| F126 | To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F). |
| F128 | To record the cancellation of a valid obligation and account payable in the "canceling appropriation." |
| F130 | To reinstate the valid account payable in the canceled appropriation for financial statement presentation. |
| F132 | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations. |
| F134 | To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations. |

**U.S. Government Standard General Ledger
Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| F136 | To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale. |
| F138 | To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security. |
| F144 | To record the cancellation of a receivable for reimbursable activity. |
| F146 | To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required. |
| F301 | To reclassify the balance of partially canceled authority to memorandum accounts. |
| F302 | To record the consolidation of actual net-funded resources and reductions for withdrawn funds. |
| F304 | To record the closing of fiscal-year contract authority. |
| F306 | To record the closing of fiscal-year borrowing authority. |
| F308 | To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds. |
| F310 | To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds. |
| F312 | To record the closing of unobligated balances to expiring authority. |
| F314 | To record the closing of paid delivered orders to total actual resources. |
| F316 | To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation. |
| F318 | To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation. |
| F320 | To record the closing of upward adjustments to delivered orders - obligations, paid. |
| F322 | To record the closing of downward adjustments to delivered orders - obligations, paid. |
| F324 | To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid. |
| F325 | To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid. |
| F326 | To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced. |
| F328 | To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced. |

**U.S. Government Standard General Ledger
Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|--|
| F330 | To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid. |
| F332 | To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid. |
| F334 | To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account. |
| F336 | To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. |
| F338 | To record the closing of gains and miscellaneous items into cumulative results of operations. |
| F340 | To record the closing of losses and miscellaneous items into cumulative results of operations. |
| F342 | To record closing of fiscal-year activity to unexpended appropriations. |
| F344 | To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs. |
| F346 | To record the closing of apportioned authority of guaranteed loan level into unused authority. |
| F348 | To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements. |
| F350 | To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements. |
| F352 | To record the closing of all unused guaranteed loan authority no longer available for use. |
| F354 | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations. |
| F356 | To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations. |
| F358 | To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation. |
| F360 | To reclassify a temporary reduction/cancellation at yearend. |
| F362 | To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested. |
| F364 | To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment. |
| F366 | To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested. |
| F368 | To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS). |

**U.S. Government Standard General Ledger
Account Transaction Listing**

| TRANSACTION CODE | TRANSACTION DESCRIPTION |
|---------------------|---|
| F369 | To reclassify cancellations into the appropriate USSGL account. |
| F370 | To record the closing of memorandum accounts for purchases. |
| F372 | To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable. |
| F374 | To record the closing of USSGL account 4081 back to the original budgetary resource receivable. |
| F376 | To record the closing of USSGL account 4082 back to the original budgetary resource receivable. |
| F378 | To record the closing of USSGL account 4083 back to the original budgetary resource receivable. |
| F380 | To record the closing of USSGL account 4230 back to the original budgetary resource receivable. |
| F382 | To record the closing of USSGL account 4231 back to the original budgetary resource receivable. |
| F384 | To record the closing of USSGL account 4232 back to the original budgetary resource receivable. |
| F386 | To record the closing of USSGL account 4233 back to the original budgetary resource receivable. |
| F388 | To record the closing of USSGL account 4234 back to the original budgetary resource receivable. |
| F390 | To record the closing of canceled authority for partial cancellations. |
| G102 | To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval. |
| G104 | To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule. |
| G106 | To record the binding contracts entered into by private lenders. |
| G108 | To record the disbursement of a loan. |
| G110 | To record the repayment of principal from borrowers. |
| G120 | To record activity for current-year purchases of property, plant, and equipment. |
| G122 | To record activity for current-year purchases of inventory and related property. |
| G124 | To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122). |
| H100 | To record equity contributions to increase fiduciary net assets. |
| H200 | To record equity withdrawals or distributions of fiduciary net assets. |

**U.S. Government Standard General Ledger
Account Transaction Listing**

TRANSACTION
CODE

TRANSACTION DESCRIPTION

| | |
|------|---|
| H300 | To record closing of fiduciary outflows to fiduciary net assets. |
| H301 | To record closing of fiduciary inflows to fiduciary net assets. |
| H310 | To close equity contributions to fiduciary net assets. |
| H312 | To close equity withdrawals or disbursements to fiduciary net assets. |

**U.S. Government Standard General Ledger
Account Transaction Listing**

TRANSACTION
CODE

TRANSACTION DESCRIPTION

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**U.S. Government Standard General Ledger
Account Transactions**

A100 - A399 FUNDING - Budgetary Resources Other Than Collections

- A102 To record an anticipated appropriation.
Comment: For receipt of appropriation, see USSGL TC-A104.

Budgetary Entry

Debit 4120 Appropriations Anticipated - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A104 To record the enactment of appropriations.
Comment: If appropriations were anticipated, credit USSGL account 4120. For anticipated appropriations, see USSGL TC-A102. Use USSGL account 4620 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant.

Budgetary Entry

Debit 4111 Debt Liquidation Appropriations
Debit 4112 Liquidation of Deficiency - Appropriations
Debit 4115 Loan Subsidy Appropriation
Debit 4117 Loan Administrative Expense Appropriation
Debit 4118 Reestimated Loan Subsidy Appropriation
Debit 4119 Other Appropriations Realized
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

**U.S. Government Standard General Ledger
Account Transactions**

- A106 To record the reappropriation of unexpired funds in the losing fund.
Comment: See USSGL TC-A110 for the gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Reference: USSGL implementation guidance; Transactions for SF 133 Reappropriation of Unexpired Funds

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4392 Permanent Reduction - New Budget Authority
 Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
 Credit 1010 Fund Balance With Treasury

- A108 To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.

Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Reference: USSGL implementation guidance; Temporary Reduction

Budgetary Entry

Debit 4384 Temporary Reduction/Cancellation Returned by Appropriation
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A110 To record in the gaining fund reappropriation authority from an expired or unexpired losing fund to an unexpired gaining fund.

Comment: See USSGL TC-A112 for expired losing fund; see USSGL TC-A106 for unexpired losing fund.

Reference: USSGL implementation guidance; Transactions for SF 133 Reappropriation of Funds

Budgetary Entry

Debit 4150 Reappropriations
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3101 Unexpended Appropriations - Appropriations Received

**U.S. Government Standard General Ledger
Account Transactions**

- A112 To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.
Comment: See USSGL TC-A110 for gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Reference: USSGL implementation guidance; Transactions for SF 133 Reappropriation of Funds

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

- A114 To record an anticipated appropriation for trust fund expenditure transfer.

Reference: USSGL implementation guidance; Transactions for SF 133 Appropriated Trust Fund Expenditure Transfers

Budgetary Entry

Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A116 To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4510 Apportionments

Proprietary Entry

None

- A118 To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- A119 To record anticipated resources in programs exempt from apportionment.
Comment: USSGL account 4690 is used as a funds control mechanism.

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4690 Anticipated Resources - Programs Exempt From Apportionment

Proprietary Entry

None

- A120 To record the allotment of authority.

Budgetary Entry

Debit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

- A122 To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
Comment: USSGL transactions that reference this transaction: A186, A212, A706, A708, B126, C106, C109, C114, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL transactions that reference a reversal of this transaction: A712, C604, C608, and C620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide**Budgetary Entry**

Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment

Credit 4510 Apportionments

Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

- A123 To record the realization of previously anticipated authority for programs exempt from apportionment.
Comment: USSGL transactions that reference this transaction: A186, A706, A708, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL transactions that reference a reversal for this transaction: A712, C604, C608, and C620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide**Budgetary Entry**

Debit 4690 Anticipated Resources - Programs Exempt From Apportionment

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

A125 To record a reduction in authority for advance funding made available in the previous year.

Reference: USSGL Implementation guidance; USSGL Advance Funding Scenario

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4119 Other Appropriations Realized

Proprietary Entry

None

A126 To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).

Comment: Reverse this transaction when authority is released.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4430 Unapportioned Authority - OMB Deferral

Proprietary Entry

None

A127 To record budget authority (that is appropriated receipts) temporarily precluded from obligation.

Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry

None

A128 To record authority temporarily unavailable pursuant to public law.

Comment: Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- A129 To record spending authority from offsetting collections temporarily precluded from obligation.
Comment: The balance in USSGL accounts 4397 and 4398 should be reflected as part of the end-of-year balance on Schedule N: Schedule on Unavailable Collections of the Budget of the United States Government. Trust and special funds whose authority is limited to the current year obligations will record this transaction at yearend as a preclosing adjusting entry.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

None

- A131 To record a permanent reduction of borrowing or contract authority.
Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. With USSGL account 4392, use Authority_Type attribute "B" to record reductions of borrowing authority or Authority_Type attribute "C" to record reductions to contract authority. There is no effect on USSGL account 1010, Fund Balance With Treasury, when borrowing authority or contract authority is reduced.

Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4392 Permanent Reduction - New Budget Authority

Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

A132 To record a permanent reduction of unexpended appropriations.

Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4392 Permanent Reduction - New Budget Authority

Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

Credit 2990 Other Liabilities Without Related Budgetary Obligations

A133 To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.

Comment: Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.

Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4392 Permanent Reduction - New Budget Authority

Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 5745 Appropriated Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- A134 To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.

Comment: Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 2990 if withdrawal of funds does not occur simultaneously.

Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4392 Permanent Reduction - New Budget Authority

Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

Credit 2990 Other Liabilities Without Related Budgetary Obligations

- A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.

Comment: When reducing spending authority from offsetting collections, include Authority_Type attribute "S" to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4382 Temporary Reduction - New Budget Authority

Credit 4383 Temporary Reduction - Prior-Year Balances

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- A136 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4392 Permanent Reduction - New Budget Authority
 Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
 Credit 1010 Fund Balance With Treasury
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

- A137 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
Comment: Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4420 Unapportioned Authority - Pending Rescission

Proprietary Entry

None

- A138 To record estimated recoveries of prior-year obligations.

Budgetary Entry

Debit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority
 Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- A139 To record authority, in a trust or special fund Treasury Appropriation Fund Symbols, temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation.

Reference: USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation

Proprietary Entry

None

- A140 To record anticipated collections other than refunds.

Comment: Also post USSGL TC-A118.

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit 4060 Anticipated Collections From Non-Federal Sources

Debit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

- A142 To record anticipated nonexpenditure payments to Treasury.

Comment: See USSGL TC-A143 to record anticipated capital transfers with a proprietary contingent liability.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4047 Anticipated Transfers to the General Fund of the Treasury

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- A143 To record the anticipation of a capital transfer to repay a portion of a capital investment, or return excess liquidating account funds to Treasury.

Comment: Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities. See USSGL TC-A142 to record anticipated nonexpenditure payments (including capital transfers) without a proprietary contingent liability. When deemed appropriate by agencies, the proprietary entry below may be used as a preclosing entry in a liquidating fund to adjust cumulative results of operations to zero and create a liability to the General Fund of the Treasury.

Reference: USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4047 Anticipated Transfers to the General Fund of the Treasury

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2920 Contingent Liabilities

Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury

- A146 To record subsidy disbursed by the program fund not previously accrued.

Comment: Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

- A148 To record decreases to indefinite borrowing authority.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Credit Reform Case Study

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4143 Decreases to Indefinite Borrowing Authority

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

A152 To record indefinite or definite borrowing authority.

Comment: To cover reductions of indefinite borrowing authority, see USSGL TC-A148.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4141 Current-Year Borrowing Authority Realized

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A154 To record the realization of borrowing authority that was previously estimated.

Comment: When borrowing authority is estimated, the actual borrowing authority is realized based on the amount obligated. Also post USSGL TC-B306.

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit 4141 Current-Year Borrowing Authority Realized

Credit 4042 Estimated Indefinite Borrowing Authority

Proprietary Entry

None

A155 To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.

Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit 4119 Other Appropriations Realized

Credit 4140 Substitution of Borrowing Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations - Appropriations Received

**U.S. Government Standard General Ledger
Account Transactions**

- A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4148 Resources Realized From Borrowing Authority
Credit 4145 Borrowing Authority Converted to Cash

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank

- A158 To record actual reductions to borrowing authority previously anticipated.

Comment: See USSGL TC-A164 for anticipated reductions to borrowing authority.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4044 Anticipated Reductions to Borrowing Authority
Credit 4143 Decreases to Indefinite Borrowing Authority

Proprietary Entry

None

- A159 To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.

Comment: The transaction is based on an appropriation or authorizing language that allows such activity and is used in conjunction with USSGL TC-C110.

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit 4044 Anticipated Reductions to Borrowing Authority
Credit 4140 Substitution of Borrowing Authority

Proprietary Entry

None

- A162 To record an estimate of indefinite borrowing authority to cover obligations for the current year.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4042 Estimated Indefinite Borrowing Authority
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- A164 To record anticipated reductions to borrowing authority.
Comment: The borrowing authority was previously recorded as unapportioned.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4044 Anticipated Reductions to Borrowing Authority

Proprietary Entry

None

- A166 To record definite and indefinite contract authority based on legislation.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A168 To record the realization of contract authority that was previously anticipated.
Comment: When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B306.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized
Credit 4032 Estimated Indefinite Contract Authority

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.

Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4135 Contract Authority Liquidated

Credit 4130 Appropriation To Liquidate Contract Authority Withdrawn

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

- A170 To record the warrant liquidating contract authority.

Reference: USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

Budgetary Entry

Debit 4138 Appropriation To Liquidate Contract Authority

Credit 4135 Contract Authority Liquidated

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3101 Unexpended Appropriations - Appropriations Received

- A171 To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4138 Appropriation To Liquidate Contract Authority

Credit 4135 Contract Authority Liquidated

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger
Account Transactions**

- A172 To record anticipated actual reductions to contract authority.
Comment: If contract authority was not anticipated, see USSGL TC-A174.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority
Credit 4133 Decreases to Indefinite Contract Authority

Proprietary Entry

None

- A173 To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).
Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
Credit 4136 Contract Authority To Be Liquidated by Trust Funds

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- A174 To record an unanticipated actual decrease to indefinite contract authority.
Comment: For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4133 Decreases to Indefinite Contract Authority

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.

Comment: See USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide: Appropriations To Liquidate Contract Authority - Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4136 Contract Authority To Be Liquidated by Trust Funds

Debit 4138 Appropriation To Liquidate Contract Authority

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Credit 4135 Contract Authority Liquidated

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

- A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4032 Estimated Indefinite Contract Authority

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4137 Transfers of Contract Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger
Account Transactions**

- A178 To record anticipated adjustments/decreases to contract authority.
Comment: Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.
Reference: USSGL implementation guidance; Contract Authority Case Studies
- Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4034 Anticipated Adjustments to Contract Authority
- Proprietary Entry**
None
- A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority
- Budgetary Entry**
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4137 Transfers of Contract Authority
- Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 2150 Payable for Transfers of Currently Invested Balances
- A180 To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred.
Comment: Refer to USSGL TC-A177 for recording the contract authority previously transferred and establishing the receivable of funds.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority
- Budgetary Entry**
Debit 4137 Transfers of Contract Authority
Credit 4170 Transfers - Current-Year Authority
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
- Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- A181 To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.

Comment: Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.

Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4137 Transfers of Contract Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

- A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry

None

Proprietary Entry

Debit 5745 Appropriated Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

- A184 To record the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5740 Appropriated Earmarked Receipts Transferred In

**U.S. Government Standard General Ledger
Account Transactions**

- A185 To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.
Comment: Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5740 Appropriated Earmarked Receipts Transferred In

- A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5800 Tax Revenue Collected - Not Otherwise Classified

Credit 5900 Other Revenue

- A187 To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

Budgetary Entry

Debit 4132 Substitution of Contract Authority

Credit 4135 Contract Authority Liquidated

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.

Comment: When receipts become available for obligation, see USSGL TC-A190.

Reference: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5800 Tax Revenue Collected - Not Otherwise Classified

Credit 5801 Tax Revenue Collected - Individual

Credit 5802 Tax Revenue Collected - Corporate

Credit 5803 Tax Revenue Collected - Unemployment

Credit 5804 Tax Revenue Collected - Excise

Credit 5805 Tax Revenue Collected - Estate and Gift

Credit 5806 Tax Revenue Collected - Customs

Credit 5900 Other Revenue

- A189 To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.

Comment: Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund expenditure account.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority

Credit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Proprietary Entry

Debit 5745 Appropriated Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
Comment: When receipts are originally collected, see USSGL TC-A188.
Reference: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A194 To record authority made available from offsetting collection balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for the original entry that precluded the obligation.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
Comment: See USSGL TC-C422 for accrual entry and USSGL TC-A186 if not accrued.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1320 Employment Benefit Contributions Receivable
 Credit 1340 Interest Receivable
 Credit 1360 Penalties, Fines, and Administrative Fees Receivable

- A196 To record the annualized level of an appropriation provided under a continuing resolution.
Comment: Also post USSGL TC-A197 to record the amount available for obligation under the terms of the continuing resolution.

Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry

Debit 4111 Debt Liquidation Appropriations
 Debit 4112 Liquidation of Deficiency - Appropriations
 Debit 4115 Loan Subsidy Appropriation
 Debit 4117 Loan Administrative Expense Appropriation
 Debit 4119 Other Appropriations Realized
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A197 To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.

Comment: Also post USSGL TC-A196 to record the appropriation provided under the continuing resolution. This transaction also may be used to record additional funding provided under a revised or extended continuing resolution. Under revisions or extensions of continuing resolutions, reverse USSGL TC-A128.

Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry

None

Proprietary Entry

Debit 1090 Fund Balance With Treasury Under a Continuing Resolution
 Credit 3101 Unexpended Appropriations - Appropriations Received

**U.S. Government Standard General Ledger
Account Transactions**

- A198 To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.

Comment: This transaction is to be used by agencies under a continuing resolution that have received notice that their appropriation bills have been passed and that have received a Treasury Appropriation Warrant. Reverse USSGL TC-A128.

Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1090 Fund Balance With Treasury Under a Continuing Resolution

Credit 3101 Unexpended Appropriations - Appropriations Received

- A199 To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).

Comment: Reverse this transaction when the enacted level is above the proposed annualized level. Also post USSGL TC-A198.

Reference: USSGL implementation guidance; Appropriations Provided by a Continuing Resolution Scenario.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4111 Debt Liquidation Appropriations

Credit 4112 Liquidation of Deficiency - Appropriations

Credit 4115 Loan Subsidy Appropriation

Credit 4117 Loan Administrative Expense Appropriation

Credit 4119 Other Appropriations Realized

Proprietary Entry

None

- A202 To record in the financing account an appropriation received for a modification adjustment transfer.

Comment: Also post USSGL TC-A204.

Budgetary Entry

Debit 4125 Loan Modification Adjustment Transfer Appropriation

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5790 Other Financing Sources

**U.S. Government Standard General Ledger
Account Transactions**

- A204 To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account.

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

- A210 To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).

Comment: See USSGL TC-C142.**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol**Budgetary Entry**

None

Proprietary Entry

Debit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury

Credit 1010 Fund Balance With Treasury

- A212 To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.

Comment: If authority was previously anticipated, see USSGL TC-A122.**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5997 Financing Sources Transferred In From Custodial Statement Collections

**U.S. Government Standard General Ledger
Account Transactions**

- A250 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.

Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
Credit 1340 Interest Receivable
Credit 5311 Interest Revenue - Investments

- A251 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.

Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
Credit 1340 Interest Receivable
Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger
Account Transactions**

A400 - A699 FUNDING - Authority Transfers

- A402 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in based on an apportionment request.

Budgetary Entry

Debit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4450 Unapportioned Authority

Proprietary Entry

None

- A404 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. USSGL account 4175 is to be recorded by non-invested Treasury Appropriation Fund Symbol (TAFS). See USSGL TCs-A426 and A430 for invested TAFS. Special funds receiving direct appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A448. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- A406 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: USSGL account 4175 is to be recorded by non- invested Treasury Appropriation Fund Symbol (TAFS). See USSGL TCs-A426 and A430 for invested TAFS. Transfer partners must use USSGL TC-A450. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

- A408 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

Comment: Transfer partners must use USSGL TC-A412. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit 4192 Balance Transfers - Unexpired to Expired

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

- A410 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partners must use USSGL TC-A414. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit 4192 Balance Transfers - Unexpired to Expired

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger
Account Transactions**

- A412 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.

Comment: Transfer partners must use USSGL TC-A408. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

- A414 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partners must use USSGL TC-A410. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

- A416 To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.

Comment: Credit USSGL account 4450 only in the unique circumstance where an apportionment occurs in the receiving account.

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger
Account Transactions**

- A418 To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol.
Comment: Also post USSGL TC-A422 to adjust the receivable if USSGL account 4166 was previously established. Also post USSGL TC-A518 to adjust the receivable if USSGL account 4126 was previously established. Refer to the Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4382 Temporary Reduction - New Budget Authority
 Credit 4383 Temporary Reduction - Prior-Year Balances

Proprietary Entry

None

- A420 To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
Comment: Record a credit to USSGL accounts 1330 and 4166 if the budget authority has been realized before the actual transfer of funds.

Budgetary Entry

Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances
 Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1330 Receivable for Transfers of Currently Invested Balances
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- A422 To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.
Comment: Also post USSGL TC-A418 to record the budget authority temporarily reduced.

Budgetary Entry

Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
 Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In
 Credit 1330 Receivable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger
Account Transactions**

- A424 To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.

Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A418.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

- A426 To record the realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

- A428 To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger
Account Transactions**

- A430 To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
Comment: Record a debit to USSGL accounts 2150 and 4166 if the budget authority has been realized prior to the actual transfer of funds.

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
 Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances
 Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 1010 Fund Balance With Treasury

- A432 To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A436. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
 Credit 1010 Fund Balance With Treasury

- A434 To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A438. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

A436 To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A432. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A438 To record in the parent agency the receipt of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partners must use USSGL TC-A434. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger
Account Transactions**

- A440 To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: The transaction partner must use USSGL TC-A444 to record the parent agency receiving funds from this receiving agency. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3102 Unexpended Appropriations - Transfers-In

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

- A442 To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: The transaction partner must use USSGL TC-A446 to record the parent agency receiving funds from this receiving agency. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger
Account Transactions**

- A444 To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: The transfer partner must use USSGL TC-A440 to record the receiving agency returning the authority and funds to this parent agency. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 3103 Unexpended Appropriations - Transfers-Out

- A446 To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: The transfer partner must use USSGL TC-A442 to record the receiving agency returning the authority and funds to this parent agency. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

**U.S. Government Standard General Ledger
Account Transactions**

A448 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A404. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

A450 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Transfer partners must use TC-A406. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A452 To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.

Comment: For the parent appropriation agency, use USSGL TC-A428 for the cash transfer method.

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1330 Receivable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger
Account Transactions**

- A454 To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.

Budgetary Entry

Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- A456 To record the transfer out of expired unobligated expenditure transfers receivable.
Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Credit 4199 Transfer of Expired Expenditure Transfers - Receivable

Proprietary Entry

Debit 5750 Expenditure Financing Sources - Transfers-In
Credit 1335 Expenditure Transfers Receivable

- A458 To record the transfer in of expired unobligated expenditure transfers receivable.
Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry

Debit 4199 Transfer of Expired Expenditure Transfers - Receivable
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger
Account Transactions**

- A460 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A464. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

- A462 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A466. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

Debit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger
Account Transactions**

- A464 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A460. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1010 Fund Balance With Treasury

- A466 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A462. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Reference: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

- A468 To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority

Debit 4180 Anticipated Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- A470 To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4160 Anticipated Transfers - Current-Year Authority
 Credit 4180 Anticipated Transfers - Prior-Year Balances

Proprietary Entry

None

- A472 To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A476. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Reference: USSGL implementation guidance; Appropriation Transfers

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
 Credit 4160 Anticipated Transfers - Current-Year Authority
 Credit 4180 Anticipated Transfers - Prior-Year Balances

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 3102 Unexpended Appropriations - Transfers-In

- A474 To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Trust and special funds credit USSGL account 5755 to transfer appropriated receipts. Transfer partners must use USSGL TC-A478. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Reference: USSGL implementation guidance; Appropriation Transfers

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
 Credit 4160 Anticipated Transfers - Current-Year Authority
 Credit 4180 Anticipated Transfers - Prior-Year Balances

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger
Account Transactions**

A476 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.

Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A472. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
 Credit 4170 Transfers - Current-Year Authority
 Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
 Credit 1010 Fund Balance With Treasury

A478 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

Comment: Trust and special funds debit USSGL account 5765 to transfer appropriated receipts. Transfer partners must use USSGL TC-A474. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
 Credit 4170 Transfers - Current-Year Authority
 Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- A480 To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.

Comment: Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Reference: USSGL implementation guidance; Appropriation Transfers; Federal Trust Fund Accounting Guide

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

- A482 To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers.

Comment: Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs- A508, A492R, A542, and A546.

Reference: USSGL implementation guidance; Appropriation Transfers; Federal Trust Fund Accounting Guide

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger
Account Transactions**

- A484 To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.

Comment: Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

- A486 To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfer.

Comment: Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs-A488, A492, A540 and A544.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

A488 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A486, A492, A540, and A544.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A490 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

Comment: This includes transfers from the general fund to a special fund. Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
Comment: When appropriate use in conjunction with USSGL TCs-A486, A488, A540 and A544. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A482, A508, A542, and A546.

Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders

Budgetary Entry

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 2110 Accounts Payable
Credit 1010 Fund Balance With Treasury

- A494 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
Comment: See USSGL TC-A496 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1410 Advances and Prepayments

- A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
Comment: See USSGL TC-A494 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4195 Transfer of Obligated Balances
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments
Credit 3102 Unexpended Appropriations - Transfers-In

**U.S. Government Standard General Ledger
Account Transactions**

- A498 To record the Federal fund receivable for a trust fund expenditure transfer.
Comment: See USSGL TC-A114 for the anticipation and USSGL TC-A502 for collection of the receivable. Use USSGL account 4215 if the transfer was previously anticipated. Use USSGL account 4450 or 4620 if the transfer was not previously anticipated.

Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
 Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1335 Expenditure Transfers Receivable
 Credit 5750 Expenditure Financing Sources - Transfers-In

- A499 To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).

Comment: See USSGL TC-A498 for the original establishment of the receivable. For reductions, see USSGL TC-A418 and TC-A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC-D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC-D110 budgetary entry and TC-F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL account 4650 in expired TAFS only.

Reference: USSGL implementation guidance; Reductions of Expenditure Transfers Receivable/Payable; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4650 Allotments - Expired Authority
 Debit 4700 Commitments - Programs Subject to Apportionment
 Debit 4720 Commitments - Programs Exempt From Apportionment
 Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

Debit 5750 Expenditure Financing Sources - Transfers-In
 Credit 1310 Accounts Receivable
 Credit 1335 Expenditure Transfers Receivable

**U.S. Government Standard General Ledger
Account Transactions**

A500 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.

Comment: If a reduction occurs, reverse this transaction and also post USSGL TC-A418.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out

Credit 2155 Expenditure Transfers Payable

A502 To record the actual collection of the appropriation trust fund expenditure transfer.

Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry

Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1335 Expenditure Transfers Receivable

A504 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.

Comment: See USSGL TC-A500 for the establishment of USSGL account 2155.

Reference: USSGL implementation guidance; Trust Funds Guide

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2155 Expenditure Transfers Payable

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- A506 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

Comment: Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

- A508 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A542, and A546.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- A510 To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.

Comment: For payments received from a Federal fund (i.e., exchange transactions) that is defined in the budget as expenditure transfers, see USSGL TC-C190.

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5750 Expenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger
Account Transactions**

- A512 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
Comment: For payments made to a Federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
 Credit 1010 Fund Balance With Treasury

- A514 To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.
Comment: Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
 Debit 6100 Operating Expenses/Program Costs
 Credit 1010 Fund Balance With Treasury

- A516 To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
Comment: This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer.
Reference: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger
Account Transactions**

- A518 To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.

Comment: Also post USSGL TC-A418 to record the budget authority temporarily reduced. Credit USSGL accounts 1010 and 4128 only if a receivable was not previously established. Refer to the Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt simultaneously posts USSGL TC-A522 in the Treasury-Managed Trust Fund TAFS.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

- A520 To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.

Reference: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger
Account Transactions**

- A522 To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.

Comment: Debit USSGL accounts 1010 and 4129 only if a payable was not previously established. Also may be permissible to credit USSGL account 5755 instead of account 5765 when reversing a payable resulting from the cancellation of unobligated balances. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A518 in the Agency Trust Fund Expenditure TAFS.

Reference: USSGL implementation guidance; Temporary Reductions; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Credit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary
Reduction/Cancellation

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

- A524 To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables.

Comment: Refer to USSGL TC-A516 for establishing the receivable.

Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

**U.S. Government Standard General Ledger
Account Transactions**

- A526 To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.
Comment: Refer to USSGL TC-A520 for establishing the payable.
Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
 Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances
 Credit 1010 Fund Balance With Treasury

- A528 To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
Comment: This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer.
Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- A530 To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
Comment: Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS.
Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- A531 To record a nonexpenditure transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.

Comment: Reverse this transaction in the invested TAFS when the recipient TAFS cancels and returns the fund balance to the invested TAFS.

Reference: USSGL implementation guidance; Cancellations – Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

- A532 To record the receivable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

Comment: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.

Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

Budgetary Entry

Debit 4171 Nonallocation Transfers of Invested Balances - Receivable
Credit 4160 Anticipated Transfers - Current-Year Authority

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

**U.S. Government Standard General Ledger
Account Transactions**

A534 To record the payable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

Comment: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.

Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4172 Nonallocation Transfers of Invested Balances - Payable

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

A536 To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."

Comment: Refer to USSGL TC-A532 for the establishment of the receivable.

Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4173 Nonallocation Transfers of Invested Balances - Transferred

Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A538 To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."

Comment: Refer to USSGL TC-A534 for the establishment of the payable.

Reference: USSGL implementation guidance; Trust and Special Fund Guidance on Nonexpenditure Appropriation Transfers

Budgetary Entry

Debit 4172 Nonallocation Transfers of Invested Balances - Payable

Credit 4170 Transfers - Current-Year Authority

Credit 4173 Nonallocation Transfers of Invested Balances - Transferred

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- A540 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
Comment: Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A544.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Credit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

Credit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Credit 4234 Other Federal Receivables - Transferred

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

- A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.
Comment: Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A546.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Debit 4234 Other Federal Receivables - Transferred

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

A544 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
Comment: Transfer of USSGL account 4221. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A540.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4230 Unfilled Customer Orders Without Advance - Transferred

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

A546 To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
Comment: Transfer or USSGL account 4221. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A542.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4230 Unfilled Customer Orders Without Advance - Transferred

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1010 Fund Balance With Treasury

A548 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See USSGL TC-A550 for the receiving agency.

Reference: USSGL implementation guidance; Transfer of USSGL Account 4802

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger
Account Transactions**

A550 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See USSGL TC-A548 for the transferring agency.

Reference: USSGL implementation guidance; Transfer of USSGL Account 4802

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments

Credit 5720 Financing Sources Transferred In Without Reimbursement

A552 To record in the transferring agency the transfer-out of unfilled customer orders with advance.

Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4231 Unfilled Customer Orders With Advance - Transferred

Proprietary Entry

None

A554 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.

Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry

Debit 4231 Unfilled Customer Orders With Advance - Transferred

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

A700 - A799 FUNDING - Reimbursables and Other Income

A702 To record anticipated reimbursements.

Comment: See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A704 To record in the performing agency a reimbursable agreement that was not previously anticipated.

Comment: Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances).

Budgetary Entry

Debit 4221 Unfilled Customer Orders Without Advance

Debit 4222 Unfilled Customer Orders With Advance

Credit 4132 Substitution of Contract Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2310 Liability for Advances and Prepayments

A706 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4221 Unfilled Customer Orders Without Advance

Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- A708 To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.

Reference: USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

- A710 To record earned revenue in the performing agency related to a reimbursable agreement or other income.

Comment: See USSGL TC-C182

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4222 Unfilled Customer Orders With Advance
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry

Debit 2310 Liability for Advances and Prepayments
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

- A712 To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.

Comment: Use USSGL account 4871 if the amount was previously obligated or USSGL account 4210 if the amount was not previously obligated. Reverse USSGL TC-A122 if the refund was not previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 2310 Liability for Advances and Prepayments
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

A714 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.

Comment: The ordering agency uses USSGL TC-B406.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

**U.S. Government Standard General Ledger
Account Transactions**

B100 - B299 DISBURSEMENTS AND PAYABLES - Payments/Purchases

B102 To record payment of payroll.

Comment: For amounts paid by a direct appropriation, also post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 (see USSGL TC-D514), when the costs are capitalized to the appropriate "in-process" type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to the various "in-process" accounts at yearend. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs-B604, E104, and E106.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.

Comment: Also requires the reclassification of expenses from unfunded to funded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government"

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2610 Actuarial Pension Liability
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.

Comment: Also post USSGL TC-C428, which establishes the loan receivable after default.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2180 Loan Guarantee Liability

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

- B105 To record the subsidy expense in the program fund that is paid to the financing fund when the loan is disbursed.

Comment: Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2170 Subsidy Payable to the Financing Account

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

- B106 To record subsidy disbursement from the program account to the financing account not previously obligated.

Comment: If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- B107 To record payment and disbursement of funds not previously accrued.
Comment: If for an amount paid by a direct appropriation, also post USSGL TC-B134.

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

- B108 To record a loss in the imprest fund.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 7290 Other Losses
Credit 1010 Fund Balance With Treasury

- B109 To record payment of interest not previously accrued.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B418 for accrued interest.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

B110 To record a confirmed disbursement schedule previously accrued.

Comment: Clearing from unpaid to paid.

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2120 Disbursements in Transit

Debit 2130 Contract Holdbacks

Debit 2160 Entitlement Benefits Due and Payable

Debit 2190 Other Liabilities With Related Budgetary Obligations

Debit 2210 Accrued Funded Payroll and Leave

Debit 2211 Withholdings Payable

Debit 2213 Employer Contributions and Payroll Taxes Payable

Debit 2215 Other Post Employment Benefits Due and Payable

Debit 2940 Capital Lease Liability

Credit 1010 Fund Balance With Treasury

B112 To record accrued interest paid.

Comment: See USSGL TC-B418 for the accrued liability.

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2140 Accrued Interest Payable - Not Otherwise Classified

Debit 2141 Accrued Interest Payable - Debt

Credit 1010 Fund Balance With Treasury

B113 To record capitalized loan interest paid on non-credit reform loans.

Comment: See USSGL TC-B440 for the capitalized loan interest liability.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2511 Capitalized Loan Interest Payable - Non-Credit Reform

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

Comment: This transaction is applicable to guaranteed loans.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1559 Foreclosed Property - Allowance

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 1010 Fund Balance With Treasury

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.

Comment: This transaction is applicable to guaranteed loans.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1551 Foreclosed Property

Credit 1010 Fund Balance With Treasury

B118 To record a tax refund paid by the collecting agency. These refunds are reported as reductions to offsetting collections.

Comment: If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Proprietary Entry

Debit 5890 Tax Revenue Refunds - Not Otherwise Classified

Debit 5891 Tax Revenue Refunds - Individual

Debit 5892 Tax Revenue Refunds - Corporate

Debit 5893 Tax Revenue Refunds - Unemployment

Debit 5894 Tax Revenue Refunds - Excise

Debit 5895 Tax Revenue Refunds - Estate and Gift

Debit 5896 Tax Revenue Refunds - Customs

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.
Comment: See USSGL TC-B136 for capital transfers from liquidating accounts.
Reference: USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury
Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry

Debit 2920 Contingent Liabilities
Credit 1010 Fund Balance With Treasury

- B120 To record principal repayments to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
Comment: If not anticipated, debit USSGL account 4450 or 4620.

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Credit 1010 Fund Balance With Treasury

- B121 To record principal repayments at par value to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
Comment: See USSGL TC-B131 for principal repayments with a gain or loss.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

B122 To record repayments of other debt.

Comment: Also post USSGL TC-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2590 Other Debt

Credit 1010 Fund Balance With Treasury

B123 To record in the issuing entity, the sale of Federal securities at par value.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

B124 To record the purchase of Federal securities acquired at par value.

Comment: Also post USSGL TC-B129 if accrued interest is purchased.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1010 Fund Balance With Treasury

B125 To record in the issuing entity, the sale of Federal securities acquired at a premium.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Government Standard General Ledger
Account Transactions**

B126 To record the purchase of Federal securities acquired at a premium.

Comment: Special and trust funds use USSGL account 4114. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1010 Fund Balance With Treasury

B127 To record in the issuing entity, the sale of Federal securities at a discount.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Government Standard General Ledger
Account Transactions**

- B128 To record the purchase of Federal securities acquired at a discount.
Comment: Also post USSGL TC-B129 if accrued interest is purchased.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1010 Fund Balance With Treasury
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

- B129 To record the purchase of accrued interest on Treasury securities.

Budgetary Entry

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1340 Interest Receivable
Credit 1010 Fund Balance With Treasury

- B130 To record a lien paid before personal property is sold.
Comment: If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1549 Forfeited Property - Allowance
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- B131 To record principal repayments to Treasury or the Federal Financing Bank, resulting in a gain or loss, via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Comment: See USSGL TC-B121 for principal repayments at par value.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4146 Actual Repayments of Debt, Current-Year Authority

Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Debit 7212 Losses on Disposition of Borrowings

Credit 1010 Fund Balance With Treasury

Credit 7112 Gains on Disposition of Borrowings

- B134 To record appropriations used this fiscal year.

Comment: This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, C408, D106, D107, D114, D116, D126, D132, D134, E102, E104, E106, E108, E109, E117, E204, and E412. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D102, D104, D108, D110, and F128.

Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry

None

Proprietary Entry

Debit 3107 Unexpended Appropriations - Used

Credit 5700 Expended Appropriations

**U.S. Government Standard General Ledger
Account Transactions**

- B136 To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.
Comment: See Office of Management and Budget Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts.
Reference: USSGL implementation guidance; Credit Reform Liquidating Account Case Study

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury
Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry

Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

- B138 To record in a trust fund payments made to a Federal fund relating to exchange transactions.
Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for nonexchange expenditure transfers-out.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

- B140 To record the purchase of foreign currency by a disbursing officer.
Comment: This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Web site. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
Credit 1190 Other Cash

**U.S. Government Standard General Ledger
Account Transactions**

- B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
Comment: This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL Web site. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Budgetary Entry

None

Proprietary Entry

Debit 2310 Liability for Advances and Prepayments
Credit 1200 Foreign Currency

- B150 To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.
Comment: To return funds held by the public in a non-TGA to fund balance with treasury in a TGA, reverse B150. This transaction does not apply to deposit fund Treasury Account Symbols (TAS). Use USSGL TC- C108 for Deposit Fund TAS. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

None

Proprietary Entry

Debit 1130 Funds Held by the Public
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- B152 To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).

Comment: If this purchase is an immediate reinvestment of the proceeds of a sale of non-BPD securities purchased with funds held by the public in a non-TGA, record a budgetary entry equal to only the gain from that sale. Also post USSGL TC-G124 to record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1130 Funds Held by the Public

- B154 To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.

Comment: An agency must have specific legislative authority to hold monies in a non-TGA or non-Bureau of the Public Debt security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1130 Funds Held by the Public

**U.S. Government Standard General Ledger
Account Transactions**

B300 - B399 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid

B302 To record a commitment of unobligated amounts in programs subject to apportionment.

Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry

None

B304 To record a commitment of unobligated balances in programs exempt from apportionment.

Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4720 Commitments - Programs Exempt From Apportionment

Proprietary Entry

None

B306 To record current-year undelivered orders without an advance.

Comment: To decrease obligation in the current year, reverse this transaction.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

B308 To record current-year undelivered orders with an advance.

Comment: See USSGL TC-B604 for the expense.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments

Credit 1010 Fund Balance With Treasury

B310 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4610 Allotments - Realized Resources

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

B312 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- B314 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

- B316 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

B400 - B599 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities

B402 To record the delivery of goods or services and to accrue a liability.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117. Assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2191 Employee Health Care Liability Incurred but Not Reported

Credit 2210 Accrued Funded Payroll and Leave

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

**U.S. Government Standard General Ledger
Account Transactions**

B404 To record a downward adjustment of a current-year unpaid undelivered order.

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- B406 To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.
Comment: If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117. Assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1832 Internal-Use Software in Development
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6900 Nonproduction Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks

**U.S. Government Standard General Ledger
Account Transactions**

B408 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post Employment Benefits Due and Payable
Credit 2120 Disbursements in Transit

B412 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

Comment: This transaction is simultaneously posted with USSGL TC-D145. Also post USSGL TC-B134.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

**U.S. Government Standard General Ledger
Account Transactions**

- B416 To record the collecting agency's estimated accrued tax refunds payable and related interest.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 5890 Tax Revenue Refunds - Not Otherwise Classified
Debit 5891 Tax Revenue Refunds - Individual
Debit 5892 Tax Revenue Refunds - Corporate
Debit 5893 Tax Revenue Refunds - Unemployment
Debit 5894 Tax Revenue Refunds - Excise
Debit 5895 Tax Revenue Refunds - Estate and Gift
Debit 5896 Tax Revenue Refunds - Customs
Debit 6330 Other Interest Expenses
Credit 2110 Accounts Payable
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2190 Other Liabilities With Related Budgetary Obligations

- B418 To record the accrual of interest expenses incurred, not yet paid.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2141 Accrued Interest Payable - Debt

**U.S. Government Standard General Ledger
Account Transactions**

B420 To record the liability for cost to be funded in the future.

Comment: Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 2160 Entitlement Benefits Due and Payable

Credit 2170 Subsidy Payable to the Financing Account

Credit 2191 Employee Health Care Liability Incurred but Not Reported

Credit 2220 Unfunded Leave

Credit 2290 Other Unfunded Employment Related Liability

Credit 2610 Actuarial Pension Liability

Credit 2620 Actuarial Health Insurance Liability

Credit 2630 Actuarial Life Insurance Liability

Credit 2690 Other Actuarial Liabilities

Credit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 2995 Estimated Cleanup Cost Liability

B422 To record the unfunded FECA liability and unfunded unemployment liability.

Comment: Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

Budgetary Entry

None

Proprietary Entry

Debit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)

Credit 2225 Unfunded FECA Liability

Credit 2290 Other Unfunded Employment Related Liability

B424 To record a contingent liability.

Comment: Reverse this entry when realization indicates no contingent liability.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Debit 7290 Other Losses

Credit 2920 Contingent Liabilities

**U.S. Government Standard General Ledger
Account Transactions**

B426 To record an increase in actuarial liabilities for benefit plans.

Comment: Reverse this entry for a decrease.

Reference: USSGL implementation guidance; FECA Liability

Budgetary Entry

None

Proprietary Entry

Debit 7600 Changes in Actuarial Liability

Credit 2650 Actuarial FECA Liability

Credit 2690 Other Actuarial Liabilities

B428 To record the payable to borrowers from sales of foreclosed property with recourse.

Comment: Excess of sales proceeds over cost to the Federal Government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL Implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1551 Foreclosed Property

Credit 2110 Accounts Payable

B430 To record the inventory purchased for a resale under historical cost (title was passed).

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1521 Inventory Purchased for Resale

Credit 2110 Accounts Payable

**U.S. Government Standard General Ledger
Account Transactions**

B432 To record the fair market value of real and intangible forfeited property.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 2320 Other Deferred Revenue

B434 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 2320 Other Deferred Revenue

B436 To record the funded portion of cleanup costs that was previously estimated.

Comment: If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used.

Reference: USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2995 Estimated Cleanup Cost Liability
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 6800 Future Funded Expenses

**U.S. Government Standard General Ledger
Account Transactions**

B438 To record capital lease liability.

Comment: If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-G122 to track purchases.

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1810 Assets Under Capital Lease

Credit 2940 Capital Lease Liability

B440 To record capitalized loan interest payable on non-credit reform loans for interest payable amounts previously accrued.

Comment: See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 2140 Accrued Interest Payable - Not Otherwise Classified

Credit 2511 Capitalized Loan Interest Payable - Non-Credit Reform

**U.S. Government Standard General Ledger
Account Transactions**

B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B602 To record revenue received in advance.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

**U.S. Government Standard General Ledger
Account Transactions**

B604 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.

Comment: See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TCs G120, G122, and G124 to track purchases.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs
Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger
Account Transactions**

C100 - C399 COLLECTIONS AND RECEIVABLES - Receipts

C101 To record the transfer of recognized subsidy from the program fund to the financing fund.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

Debit 4221 Unfilled Customer Orders Without Advance
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

None

C102 To record service in kind provided by non-Federal sources.

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 5610 Donated Revenue - Nonfinancial Resources

C103 To record the collection of subsidy costs in the financing account.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger
Account Transactions**

C104 To record the collection of subsidy for loan modification costs in the financing account.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

C106 To record the collection of reestimated subsidy in the financing account.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Also post TC-A120 to record allotment of authority not previously anticipated.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected

Credit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

C108 To record the receipts reported into nonfiduciary deposit funds and clearing accounts.

Comment: See USSGL TC-C152

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1190 Other Cash

Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

**U.S. Government Standard General Ledger
Account Transactions**

C109 To record the receipt of previously anticipated collections.

Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4260 Actual Collections of "governmental-type" Fees

Debit 4261 Actual Collections of Business-Type Fees

Debit 4262 Actual Collections of Loan Principal

Debit 4263 Actual Collections of Loan Interest

Debit 4264 Actual Collections of Rent

Debit 4265 Actual Collections From Sale of Foreclosed Property

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Debit 4273 Interest Collected From Treasury

Debit 4276 Actual Collections From Financing Fund

Debit 4277 Other Actual Collections - Federal

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1320 Employment Benefit Contributions Receivable

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 1399 Allowance for Subsidy

Credit 1551 Foreclosed Property

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5900 Other Revenue

**U.S. Government Standard General Ledger
Account Transactions**

- C110 To reclassify collections to liquidate prior-year deficiency.
Reference: USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

Budgetary Entry

Debit 4212 Liquidation of Deficiency - Offsetting Collections
Credit 4260 Actual Collections of "governmental-type" Fees
Credit 4261 Actual Collections of Business-Type Fees
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4277 Other Actual Collections - Federal

Proprietary Entry

None

- C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
Comment: See USSGL TC-B206 for application of an advance.

Budgetary Entry

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1410 Advances and Prepayments

- C114 To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

**U.S. Government Standard General Ledger
Account Transactions**

C116 To record in the financing fund unearned fees collected for undisbursed loans.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit 4261 Actual Collections of Business-Type Fees

Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2320 Other Deferred Revenue

C117 To record in the financing fund fees collected when loans are disbursed.

Comment: Fees are earned by loan guarantees when the third party disburses.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

Debit 4261 Actual Collections of Business-Type Fees

Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2180 Loan Guarantee Liability

C118 To record in the financing fund fees earned when loans are disbursed.

Comment: Fees are earned by loan guarantees when the third party disburses.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

None

Proprietary Entry

Debit 2320 Other Deferred Revenue

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger
Account Transactions**

- C120 To record the maturity of Federal securities acquired at par value.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

- C122 To record the maturity of Federal securities acquired at a premium.
Comment: At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E117 for the amortization transaction.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger
Account Transactions**

C124 To record the maturity of Federal securities acquired at a discount.

Comment: At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E117 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Debit 4273 Interest Collected From Treasury

Credit 4070 Anticipated Collections From Federal Sources

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger
Account Transactions**

C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger
Account Transactions**

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to track purchases.

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger
Account Transactions**

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

Comment: Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger
Account Transactions**

- C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.

Comment: USSGL TC-C414 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.

Reference: For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

- C137 To record the restitution of the imprest fund loss.

Comment: Reverse USSGL TC-B134 for direct appropriations.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1310 Accounts Receivable
Credit 7290 Other Losses

**U.S. Government Standard General Ledger
Account Transactions**

- C138 To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
Comment: See USSGL TC-C414 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations and USSGL TCs G120, G122, and G124 to adjust tracked purchases. Also post USSGL TC-D582 to reclassify the reduction of an expense from unfunded to funded.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

- C139 To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.

Comment: Also post USSGL TC-D582 to reclassify the reduction of expenses from unfunded to funded. Reverse USSGL TC-B134.

Reference: USSGL guidance; Federal Employee Health Benefit/Leave Without Pay Status.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

- C140 To record the collection of receivables from Federal sources.

Budgetary Entry

Debit 4273 Interest Collected From Treasury
Debit 4277 Other Actual Collections - Federal
Credit 4283 Interest Receivable From Treasury
Credit 4287 Other Federal Receivables

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1340 Interest Receivable

**U.S. Government Standard General Ledger
Account Transactions**

- C141 To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.

Comment: Also post USSGLs TC-C142 and TC-C143. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5800 Tax Revenue Collected - Not Otherwise Classified

Credit 5801 Tax Revenue Collected - Individual

Credit 5802 Tax Revenue Collected - Corporate

Credit 5803 Tax Revenue Collected - Unemployment

Credit 5804 Tax Revenue Collected - Excise

Credit 5805 Tax Revenue Collected - Estate and Gift

Credit 5806 Tax Revenue Collected - Customs

Credit 5900 Other Revenue

- C142 To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.

Comment: To record revenue, see USSGL TC-C141. To reduce the custodial liability for amounts transferred out, see USSGL TC-A210.

Budgetary Entry

None

Proprietary Entry

Debit 5990 Collections for Others - Statement of Custodial Activity

Credit 2980 Custodial Liability

**U.S. Government Standard General Ledger
Account Transactions**

- C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.

Comment: If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs-D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC-D585; If a collection was not previously accrued, see USSGL TCs-C141 or C147; See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1325 Taxes Receivable
 Credit 1340 Interest Receivable
 Credit 1360 Penalties, Fines, and Administrative Fees Receivable

- C144 To record the undeposited collections for funds that do not require budgetary reporting.

Comment: Reverse entry upon disposition of undeposited collections.

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections
 Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

**U.S. Government Standard General Ledger
Account Transactions**

- C145 To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account.

Comment: Also post USSGL TC-C147. For the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements, see USSGL TC-C155. For custodial collections reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5100 Revenue From Goods Sold
 Credit 5200 Revenue From Services Provided
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5320 Penalties, Fines, and Administrative Fees Revenue
 Credit 5790 Other Financing Sources
 Credit 5795 Seigniorage
 Credit 5900 Other Revenue

- C146 To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.

Comment: For budgetary impact, see USSGL TC-C148.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1110 Undeposited Collections

- C147 To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
 Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

**U.S. Government Standard General Ledger
Account Transactions**

- C148 To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.
Comment: Other than from reimbursable agreement, see USSGL TC-A500s. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections

- C149 To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.

Comment: Also post USSGL TC-F124 and/or TC-F125 to close USSGL account 2985. Record USSGL account 7212 when there is a loss on the repayment.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7212 Losses on Disposition of Borrowings
Credit 1350 Loans Receivable

- C150 To record the receipt of other cash.

Comment: See USSGL TC-C108.

Budgetary Entry

None

Proprietary Entry

Debit 1190 Other Cash
Debit 1195 Other Monetary Assets
Credit 2990 Other Liabilities Without Related Budgetary Obligations

**U.S. Government Standard General Ledger
Account Transactions**

- C151 To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
Comment: See USSGL TC-C444 for the establishment of the capitalized loan interest receivable. Also post USSGL TC-F124 to close USSGL account 2985.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

- C152 To record unapplied receipts into fund symbols that require budgetary reporting.
Comment: If not deposited in account fund symbol, see USSGL TC-C108. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

- C154 To record the collections of unaccrued interest on loans from non-Federal sources.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4263 Actual Collections of Loan Interest

Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

**U.S. Government Standard General Ledger
Account Transactions**

- C155 To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.

Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5775 Nonbudgetary Financing Sources Transferred In

- C158 To record cash donations as budgetary resources, as allowed by law.

Comment: See USSGL TC-C402 for cash donations and/or TC-C192 for foreign currency donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5600 Donated Revenue - Financial Resources

- C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

Comment: Use only for pre-Credit Reform.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

None

Proprietary Entry

Debit 1551 Foreclosed Property

Debit 7210 Losses on Disposition of Assets - Other

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger
Account Transactions**

- C162 To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.

Comment: This transaction does not include bad debt.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

None

Proprietary Entry

Debit 1551 Foreclosed Property
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable

- C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.

Comment: Use only for post-Credit Reform.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy

**U.S. Government Standard General Ledger
Account Transactions**

C164 To record non-cash assets donated by the public.

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Credit 5610 Donated Revenue - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.

Comment: When seized cash is deposited, see USSGL TC-D586.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1531 Seized Monetary Instruments

Credit 2990 Other Liabilities Without Related Budgetary Obligations

C170 To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.

Reference: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

Credit 1532 Seized Cash Deposited

**U.S. Government Standard General Ledger
Account Transactions**

- C172 To record a revenue for forfeited cash deposited to the forfeiture fund.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

- C174 To record undeposited cash that was forfeited.
Comment: Reverse USSGL TC-C166.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections
Credit 5900 Other Revenue

- C176 To record cash deposited after forfeiture.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections

**U.S. Government Standard General Ledger
Account Transactions**

- C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 1310 Accounts Receivable

- C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.

Comment: Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1359 Allowance for Loss on Loans Receivable
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1350 Loans Receivable

- C182 To record a collection in the performing agency related to a reimbursable agreement or other unearned income.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4222 Unfilled Customer Orders With Advance
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2310 Liability for Advances and Prepayments

**U.S. Government Standard General Ledger
Account Transactions**

- C184 To record in the performing agency an advance received after a reimbursable agreement was established.
Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4222 Unfilled Customer Orders With Advance
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2310 Liability for Advances and Prepayments

- C186 To record the collection of receivables in the performing agency for reimbursable services.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

- C188 To record the collection of revenue into unavailable special fund receipt accounts.

Comment: See USSGL TCs-A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.

Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger
Account Transactions**

- C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.
Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A510 for nonexchange expenditure transfers-in.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5400 Benefit Program Revenue

- C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
Credit 5600 Donated Revenue - Financial Resources

- C194 To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
Debit 7290 Other Losses
Credit 1310 Accounts Receivable

**U.S. Government Standard General Ledger
Account Transactions**

C400 - C599 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

- C402 To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.
Comment: Also post USSGL TC-C404. For amounts deposited into a General Fund receipt account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1325 Taxes Receivable
 Debit 1340 Interest Receivable
 Debit 1360 Penalties, Fines, and Administrative Fees Receivable
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5320 Penalties, Fines, and Administrative Fees Revenue
 Credit 5600 Donated Revenue - Financial Resources
 Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
 Credit 5821 Tax Revenue Accrual Adjustment - Individual
 Credit 5822 Tax Revenue Accrual Adjustment - Corporate
 Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
 Credit 5824 Tax Revenue Accrual Adjustment - Excise
 Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
 Credit 5826 Tax Revenue Accrual Adjustment - Customs
 Credit 5900 Other Revenue

- C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
Comment: Also post USSGL TC-C402.

Budgetary Entry

None

Proprietary Entry

Debit 5991 Accrued Collections for Others - Statement of Custodial Activity
 Credit 2980 Custodial Liability

**U.S. Government Standard General Ledger
Account Transactions**

- C405 To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C404. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

- C406 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.

Comment: Applicable to guaranteed loans

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1010 Fund Balance With Treasury

- C408 To record in the financing fund the disbursement of direct loans.

Comment: If funded by a direct appropriation.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1350 Loans Receivable

Credit 1010 Fund Balance With Treasury

- C409 To record the reclassification of interest capitalized on a loan.

Reference: Direct Loan Credit Reform Guidance

Budgetary Entry

None

Proprietary Entry

Debit 1350 Loans Receivable

Credit 1340 Interest Receivable

**U.S. Government Standard General Ledger
Account Transactions**

C412 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4285 Receivable From the Liquidating Fund

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1399 Allowance for Subsidy

**U.S. Government Standard General Ledger
Account Transactions**

C414 To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.

Comment: USSGL TC-C136 records the collection. USSGL account 6790 includes, but is not limited to, vendor overpayments and benefit overpayments. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6500 Cost of Goods Sold

Credit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger
Account Transactions**

- C416 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4283 Interest Receivable From Treasury

Debit 4287 Other Federal Receivables

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Credit 5310 Interest Revenue - Other

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5900 Other Revenue

- C418 To record interest receivable on securities.

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable

Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger
Account Transactions**

C420 To record accrued revenue or other financing sources without budgetary impact.

Comment: Receivables from non-Federal sources are not budgetary resources until collected. For Federal and non-Federal receivables reported in a General Fund receipt account, also post USSGL TC-C405. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

 Credit 5100 Revenue From Goods Sold

 Credit 5200 Revenue From Services Provided

 Credit 5310 Interest Revenue - Other

 Credit 5311 Interest Revenue - Investments

 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

 Credit 5320 Penalties, Fines, and Administrative Fees Revenue

 Credit 5400 Benefit Program Revenue

 Credit 5500 Insurance and Guarantee Premium Revenue

 Credit 5600 Donated Revenue - Financial Resources

 Credit 5775 Nonbudgetary Financing Sources Transferred In

 Credit 5900 Other Revenue

SUPPLEMENT

Section III

U.S. Government Standard General Ledger
Account Transactions

C422 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.

Comment: These are not budgetary resources until collected.

Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified

Credit 5821 Tax Revenue Accrual Adjustment - Individual

Credit 5822 Tax Revenue Accrual Adjustment - Corporate

Credit 5823 Tax Revenue Accrual Adjustment - Unemployment

Credit 5824 Tax Revenue Accrual Adjustment - Excise

Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift

Credit 5826 Tax Revenue Accrual Adjustment - Customs

Credit 5900 Other Revenue

C424 To record establishment of current-period earnings on income received in advance.

Comment: See USSGL TC-B602 for collection entry.

Budgetary Entry

None

Proprietary Entry

Debit 2320 Other Deferred Revenue

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5900 Other Revenue

**U.S. Government Standard General Ledger
Account Transactions**

- C426 To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.

Comment: See USSGL TC-C114 for collection entry.

Budgetary Entry

None

Proprietary Entry

Debit 2320 Other Deferred Revenue
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

- C428 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable
Debit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

- C430 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.

Comment: This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable
Debit 1523 Inventory Held for Repair
Credit 1529 Inventory - Allowance
Credit 5100 Revenue From Goods Sold
Credit 5790 Other Financing Sources

**U.S. Government Standard General Ledger
Account Transactions**

C432 To record loans other than credit reform.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1350 Loans Receivable

Credit 1010 Fund Balance With Treasury

C435 To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.

Comment: Also post USSGL TC-C437 for the liability for non-entity assets not reported on the Statement of Custodial Activity.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C437 To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.

Comment: Also post USSGL TC-C435 for the accrual of the interest revenue associated with USSGL account 2985.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 7500 Distribution of Income - Dividend

Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

**U.S. Government Standard General Ledger
Account Transactions**

C438 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 5310 Interest Revenue - Other

C440 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.

Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.

Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
Credit 1200 Foreign Currency

C444 To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.

Comment: Refer to USSGL TC-C435 for the initial accrual and USSGL TC-C149 for the collection of the accrual.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
Credit 1340 Interest Receivable

**U.S. Government Standard General Ledger
Account Transactions**

C600 - C799 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)

C602 To record the sale of Federal securities purchased at a premium. The sale results in a gain.

Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Debit 4273 Interest Collected From Treasury

Credit 4070 Anticipated Collections From Federal Sources

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger
Account Transactions**

- C604 To record the sale of Federal securities purchased at a premium. The sale results in a loss.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger
Account Transactions**

C606 To record the sale of Federal securities purchased at a discount. The sale results in a gain.

Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Debit 4273 Interest Collected From Treasury

 Credit 4070 Anticipated Collections From Federal Sources

 Credit 4120 Appropriations Anticipated - Indefinite

 Credit 4394 Receipts Unavailable for Obligation Upon Collection

 Credit 4450 Unapportioned Authority

 Credit 4510 Apportionments

 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

 Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger
Account Transactions**

C608 To record the sale of Federal securities purchased at a discount. The sale results in a loss.

Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger
Account Transactions**

C610 To record the sale or disposition of personal property collected for replacement property.

Comment: Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years. See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1310 Accounts Receivable

Debit 1759 Accumulated Depreciation on Equipment

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1839 Accumulated Amortization on Internal-Use Software

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 7210 Losses on Disposition of Assets - Other

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1890 Other General Property, Plant, and Equipment

Credit 7110 Gains on Disposition of Assets - Other

C612 To record the loss (or gain) from sale of foreclosed property without recourse.

Comment: Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4265 Actual Collections From Sale of Foreclosed Property

Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1399 Allowance for Subsidy

Credit 1551 Foreclosed Property

**U.S. Government Standard General Ledger
Account Transactions**

C614 To record the gain on property sold with recourse.

Comment: Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1551 Foreclosed Property
Credit 2110 Accounts Payable

C616 To record the loss on loan receivable from the borrower on a sale with recourse.

Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1350 Loans Receivable
Credit 1551 Foreclosed Property

**U.S. Government Standard General Ledger
Account Transactions**

- C618 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.

Comment: The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

- C620 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.

Comment: The budgetary entry equals the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-E117 to amortize the premium to the point of sale. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or a reversal of USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4070 Anticipated Collections From Federal Sources
Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger
Account Transactions**

- C622 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1690 Other Investments
 Credit 7111 Gains on Disposition of Investments

- C624 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1690 Other Investments
 Credit 5311 Interest Revenue - Investments
 Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger
Account Transactions**

- C626 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

Reference: USSGL implementation guidance; Disposition of Personal Property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 7110 Gains on Disposition of Assets - Other

- C628 To record cash collected from a loss or a gain from the sale of foreclosed property.
Comment: Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1551 Foreclosed Property
Credit 7110 Gains on Disposition of Assets - Other

- C630 To record the sale of stockpile materials.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 6500 Cost of Goods Sold
Credit 1572 Stockpile Materials Held for Sale
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger
Account Transactions**

C632 To record stockpile materials sold at a gain.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1572 Stockpile Materials Held for Sale
Credit 7110 Gains on Disposition of Assets - Other

C634 To record stockpile materials sold at a loss.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1572 Stockpile Materials Held for Sale

C636 To record the collection of sale proceeds from forfeited personal property sold.

Comment: Reverse USSGL TC-B432.

Reference: For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger
Account Transactions**

C638 To record the sale of forfeited property.

Comment: Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Seized Assets

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1541 Forfeited Property Held for Sale

C640 To record the proceeds from commodities sold.

Comment: For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5100 Revenue From Goods Sold

C642 To record a loss on the sale of commodities.

Comment: For cost of goods sold, see USSGL TC-E408.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government Standard General Ledger
Account Transactions**

C644 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.

Comment: For cost of goods sold, see USSGL TC-E408.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1519 Operating Materials and Supplies - Allowance

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 7210 Losses on Disposition of Assets - Other

 Credit 1511 Operating Materials and Supplies Held for Use

 Credit 1521 Inventory Purchased for Resale

 Credit 1525 Inventory - Raw Materials

 Credit 1526 Inventory - Work-in-Process

 Credit 1527 Inventory - Finished Goods

 Credit 1541 Forfeited Property Held for Sale

 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

 Credit 1591 Other Related Property

 Credit 1711 Land and Land Rights

 Credit 1712 Improvements to Land

 Credit 1720 Construction-in-Progress

 Credit 1730 Buildings, Improvements, and Renovations

 Credit 1740 Other Structures and Facilities

 Credit 1810 Assets Under Capital Lease

 Credit 1820 Leasehold Improvements

 Credit 1890 Other General Property, Plant, and Equipment

 Credit 5100 Revenue From Goods Sold

 Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger
Account Transactions**

- C646 To record the sale or disposition of assets other than personal properties and investments.
Comment: For cost of goods sold, see USSGL TC-E408. If a receivable had been previously established, see USSGL TC-C648.

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4277 Other Actual Collections - Federal
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 7210 Losses on Disposition of Assets - Other
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1541 Forfeited Property Held for Sale
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 5100 Revenue From Goods Sold
 Credit 7110 Gains on Disposition of Assets - Other

- C647 To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.
Comment: See USSGL TC-C648 for the establishment of the receivable.

Budgetary Entry

Debit 4277 Other Actual Collections - Federal
 Credit 4287 Other Federal Receivables

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable

**U.S. Government Standard General Ledger
Account Transactions**

C648 To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.

Comment: For cost of goods sold, see USSGL TC-E408. For the liquidation of the receivable, see USSGL TC-C647.

Budgetary Entry

Debit 4287 Other Federal Receivables

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1519 Operating Materials and Supplies - Allowance

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 7210 Losses on Disposition of Assets - Other

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1541 Forfeited Property Held for Sale

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1890 Other General Property, Plant, and Equipment

Credit 5100 Revenue From Goods Sold

Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger
Account Transactions**

- C650 To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget Circular No. A-11.
Reference: USSGL implementation guidance; Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Budgetary Entry

Debit 4287 Other Federal Receivables
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

Debit 1310 Accounts Receivable
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

- C750 To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger
Account Transactions**

- C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).

Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

- C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger
Account Transactions**

- C753 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 4252 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 4252 equal to the gain and also a budgetary entry in USSGL account 4972 equal to the par value. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 7111 Gains on Disposition of Investments

- C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, do not record a budgetary entry. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public

Debit 7211 Losses on Disposition of Investments

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger
Account Transactions**

C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

Comment: If the proceeds are immediately reinvested, do not record the budgetary entry. If the proceeds are not immediately reinvested record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public

Debit 7211 Losses on Disposition of Investments

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger
Account Transactions**

D100 - D299 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Upward and Downward Adjustments

D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
Comment: Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, D312.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable
 Debit 2130 Contract Holdbacks
 Debit 2190 Other Liabilities With Related Budgetary Obligations
 Debit 2191 Employee Health Care Liability Incurred but Not Reported
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1521 Inventory Purchased for Resale
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1525 Inventory - Raw Materials
 Credit 1527 Inventory - Finished Goods
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 1990 Other Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6500 Cost of Goods Sold
 Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger
Account Transactions**

D104 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.

Comment: Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger
Account Transactions**

- D106 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2191 Employee Health Care Liability Incurred but Not Reported

**U.S. Government Standard General Ledger
Account Transactions**

D107 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312. When anticipated accounts are not used, debit USSGL account 4450; if funds are exempt from apportionment, debit USSGL account 4620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2191 Employee Health Care Liability Incurred but Not Reported

**U.S. Government Standard General Ledger
Account Transactions**

D108 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger
Account Transactions**

D110 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2130 Contract Holdbacks

Debit 2190 Other Liabilities With Related Budgetary Obligations

Debit 2191 Employee Health Care Liability Incurred but Not Reported

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger
Account Transactions**

D112 To record a reclassification of unfunded liability to funded liability in the financing account.

Comment: Also post USSGL TC-D113.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 2190 Other Liabilities With Related Budgetary Obligations

D113 To record the reclassification reestimated subsidy expense from unfunded to funded.

Comment: Reclassification should be recorded in the year following the accrual of the downward reestimate.

Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 6199 Adjustment to Subsidy Expense

D114 To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).

Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

D120 To record a downward adjustment to unpaid prior-year undelivered orders.

Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 4650 if the authority has expired.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

None

D122 To record an upward adjustment to prepaid/advanced prior-year undelivered orders.

Comment: Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 4650 if the authority has expired.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments

Credit 1010 Fund Balance With Treasury

D126 To record an upward adjustment to prior-year paid delivered orders.

Comment: Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134. Record USSGL account 4650 if the authority has expired.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- D128 To record a downward adjustment to prior-year paid delivered orders with no refund collected.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 6790 Other Expenses Not Requiring Budgetary Resources

- D130 To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
Comment: The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1410 Advances and Prepayments

**U.S. Government Standard General Ledger
Account Transactions**

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450 or credit USSGL account 4620 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transactions**

Credit 2190 Other Liabilities With Related Budgetary Obligations
 Credit 2191 Employee Health Care Liability Incurred but Not Reported
 Credit 2211 Withholdings Payable
 Credit 2213 Employer Contributions and Payroll Taxes Payable

- D136 To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.

Comment: Also Post USSGL TC-D120.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4134 Contract Authority Withdrawn

Proprietary Entry

None

- D138 To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.

Comment: Also Post USSGL TC-D120.

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4144 Borrowing Authority Withdrawn

Proprietary Entry

None

- D140 To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry

Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
 Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
 Credit 2155 Expenditure Transfers Payable

**U.S. Government Standard General Ledger
Account Transactions**

- D142 To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only).

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry

Debit 2155 Expenditure Transfers Payable
Credit 5760 Expenditure Financing Sources - Transfers-Out

- D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

Comment: Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry

Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

- D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

Comment: Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

Debit 4350 Canceled Authority
Credit 4208 Adjustment to Total Resources - Disposition of Canceled Payables

Proprietary Entry

Debit 2960 Accounts Payable From Canceled Appropriations
Credit 6800 Future Funded Expenses

**U.S. Government Standard General Ledger
Account Transactions**

- D146 To record an accrual of downward reestimate for loan subsidies in the financing fund.
Comment: See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Credit 6800 Future Funded Expenses

- D147 To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy or negative subsidy expense in the financing account.

Comment: Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
Debit 2180 Loan Guarantee Liability
Credit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy

- D148 To accrue the transfer-out of a downward reestimate to a General Fund receipt account.

Comment: The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5776 Nonbudgetary Financing Sources Transferred Out
Credit 2990 Other Liabilities Without Related Budgetary Obligations

**U.S. Government Standard General Ledger
Account Transactions**

D300 - D399 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Prior-Period Adjustments

- D302 To record appropriations used for a prior period that was a result of a change in accounting principle.
Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

- D304 To record appropriations used for a prior period that was a result of a correction of an error.
Comment: Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

**U.S. Government Standard General Ledger
Account Transactions**

D306 To record a prior-period adjustment that reduces the value of a prior-year asset.

Comment: If the downward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders-obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected, and the appropriation has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable
 Debit 1329 Allowance for Loss on Taxes Receivable
 Debit 1349 Allowance for Loss on Interest Receivable
 Debit 1359 Allowance for Loss on Loans Receivable
 Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
 Debit 1399 Allowance for Subsidy
 Debit 1519 Operating Materials and Supplies - Allowance
 Debit 1529 Inventory - Allowance
 Debit 1549 Forfeited Property - Allowance
 Debit 1559 Foreclosed Property - Allowance
 Debit 1569 Commodities - Allowance
 Debit 1599 Other Related Property - Allowance
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
 Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1839 Accumulated Amortization on Internal-Use Software
 Debit 1849 Allowance for Depletion
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 1010 Fund Balance With Treasury
 Credit 1110 Undeposited Collections

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1120 Imprest Funds
Credit 1130 Funds Held by the Public
Credit 1190 Other Cash
Credit 1195 Other Monetary Assets
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1325 Taxes Receivable
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 1335 Expenditure Transfers Receivable
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1360 Penalties, Fines, and Administrative Fees Receivable
Credit 1410 Advances and Prepayments
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1514 Operating Materials and Supplies Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1531 Seized Monetary Instruments
Credit 1532 Seized Cash Deposited
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use
Credit 1551 Foreclosed Property
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

**U.S. Government Standard General Ledger
Account Transactions**

- D308 To record a prior-period adjustment that reduces the value of a liability.
Comment: If the downward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders - obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, refunds collected, and the appropriation has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable
 Debit 2120 Disbursements in Transit
 Debit 2130 Contract Holdbacks
 Debit 2140 Accrued Interest Payable - Not Otherwise Classified
 Debit 2141 Accrued Interest Payable - Debt
 Debit 2150 Payable for Transfers of Currently Invested Balances
 Debit 2155 Expenditure Transfers Payable
 Debit 2160 Entitlement Benefits Due and Payable
 Debit 2170 Subsidy Payable to the Financing Account
 Debit 2180 Loan Guarantee Liability
 Debit 2190 Other Liabilities With Related Budgetary Obligations
 Debit 2191 Employee Health Care Liability Incurred but Not Reported
 Debit 2210 Accrued Funded Payroll and Leave
 Debit 2211 Withholdings Payable
 Debit 2213 Employer Contributions and Payroll Taxes Payable
 Debit 2215 Other Post Employment Benefits Due and Payable
 Debit 2216 Pension Benefits Due and Payable to Beneficiaries
 Debit 2217 Benefit Premiums Payable to Carriers
 Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
 Debit 2220 Unfunded Leave
 Debit 2225 Unfunded FECA Liability
 Debit 2290 Other Unfunded Employment Related Liability
 Debit 2310 Liability for Advances and Prepayments
 Debit 2320 Other Deferred Revenue
 Debit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
 Debit 2510 Principal Payable to the Bureau of the Public Debt
 Debit 2520 Principal Payable to the Federal Financing Bank
 Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
 Debit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Government Standard General Ledger
Account Transactions**

Debit 2540 Participation Certificates
Debit 2590 Other Debt
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2690 Other Actuarial Liabilities
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2940 Capital Lease Liability
Debit 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Debit 2980 Custodial Liability
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability
 Credit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
 Credit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
 Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

**U.S. Government Standard General Ledger
Account Transactions**

D310 To record a prior-period adjustment that increases the value of a prior-year asset.

Comment: If the upward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders-obligations, and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1110 Undeposited Collections

Debit 1120 Imprest Funds

Debit 1130 Funds Held by the Public

Debit 1190 Other Cash

Debit 1195 Other Monetary Assets

Debit 1200 Foreign Currency

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1325 Taxes Receivable

Debit 1330 Receivable for Transfers of Currently Invested Balances

Debit 1335 Expenditure Transfers Receivable

Debit 1340 Interest Receivable

Debit 1350 Loans Receivable

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Debit 1410 Advances and Prepayments

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

Debit 1514 Operating Materials and Supplies Held for Repair

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1523 Inventory Held for Repair

Debit 1524 Inventory - Excess, Obsolete, and Unserviceable

Debit 1525 Inventory - Raw Materials

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 1531 Seized Monetary Instruments

Debit 1532 Seized Cash Deposited

Debit 1541 Forfeited Property Held for Sale

Debit 1542 Forfeited Property Held for Donation or Use

**U.S. Government Standard General Ledger
Account Transactions**

Debit 1551 Foreclosed Property
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1359 Allowance for Loss on Loans Receivable
Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
Credit 1399 Allowance for Subsidy
Credit 1519 Operating Materials and Supplies - Allowance
Credit 1529 Inventory - Allowance
Credit 1549 Forfeited Property - Allowance
Credit 1559 Foreclosed Property - Allowance
Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

**U.S. Government Standard General Ledger
Account Transactions**

D312 To record a prior-period adjustment that increases the value of a prior-year liability.

Comment: If the upward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 2179

Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

Debit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

Debit 7400 Prior-Period Adjustments Due to Corrections of Errors

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 2110 Accounts Payable

Credit 2120 Disbursements in Transit

Credit 2130 Contract Holdbacks

Credit 2140 Accrued Interest Payable - Not Otherwise Classified

Credit 2141 Accrued Interest Payable - Debt

Credit 2150 Payable for Transfers of Currently Invested Balances

Credit 2155 Expenditure Transfers Payable

Credit 2160 Entitlement Benefits Due and Payable

Credit 2170 Subsidy Payable to the Financing Account

Credit 2180 Loan Guarantee Liability

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2191 Employee Health Care Liability Incurred but Not Reported

Credit 2210 Accrued Funded Payroll and Leave

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

Credit 2215 Other Post Employment Benefits Due and Payable

Credit 2216 Pension Benefits Due and Payable to Beneficiaries

Credit 2217 Benefit Premiums Payable to Carriers

Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

Credit 2220 Unfunded Leave

Credit 2225 Unfunded FECA Liability

Credit 2290 Other Unfunded Employment Related Liability

Credit 2310 Liability for Advances and Prepayments

**U.S. Government Standard General Ledger
Account Transactions**

Credit 2320 Other Deferred Revenue
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2540 Participation Certificates
Credit 2590 Other Debt
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2690 Other Actuarial Liabilities
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2940 Capital Lease Liability
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 2980 Custodial Liability
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

**U.S. Government Standard General Ledger
Account Transactions**

D400 - D499 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Writeoffs

D402 To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).

Comment: This transaction includes tax return allowance and price redetermination but not bad debt. See USSGL TC-D424 for custodial revenue. Reverse this transaction when collected.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

None

Proprietary Entry

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees

Debit 5409 Contra Revenue for Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified

Debit 5831 Contra Revenue for Taxes - Individual

Debit 5832 Contra Revenue for Taxes - Corporate

Debit 5833 Contra Revenue for Taxes - Unemployment

Debit 5834 Contra Revenue for Taxes - Excise

Debit 5835 Contra Revenue for Taxes - Estate and Gift

Debit 5836 Contra Revenue for Taxes - Customs

Debit 5909 Contra Revenue for Other Revenue

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

**U.S. Government Standard General Ledger
Account Transactions**

D404 To record the estimated allowance for bad debts related to non-credit-reform receivables.

Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1359 Allowance for Loss on Loans Receivable

D406 To record the writeoff of penalties, fines, and administrative fees receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

Credit 1360 Penalties, Fines, and Administrative Fees Receivable

D408 To record the writeoff of accounts receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable

Credit 1310 Accounts Receivable

D410 To record the writeoff of taxes receivable.

Reference: USSGL implementation guidance; Miscellaneous Receipts

Budgetary Entry

None

Proprietary Entry

Debit 1329 Allowance for Loss on Taxes Receivable

Credit 1325 Taxes Receivable

**U.S. Government Standard General Ledger
Account Transactions**

D412 To record the writeoff of loans receivable for loans made before fiscal 1992.

Budgetary Entry

None

Proprietary Entry

Debit 1359 Allowance for Loss on Loans Receivable
Credit 1350 Loans Receivable

D414 To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable

D416 To record the writeoff of interest receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1349 Allowance for Loss on Interest Receivable
Credit 1340 Interest Receivable

**U.S. Government Standard General Ledger
Account Transactions**

D418 To record the writeoff of assets other than investments.

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal-Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1541 Forfeited Property Held for Sale
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1890 Other General Property, Plant, and Equipment

**U.S. Government Standard General Ledger
Account Transactions**

D420 To record the accrued estimated uncollectible exchange revenue collected for others in a General Fund receipt account.

Comment: Also post USSGL TC-D422 to adjust the accrued custodial liability.

Reference: USSGL implementation guidance; Miscellaneous Receipts and General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

D422 To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue collected for others in a General Fund receipt account.

Reference: USSGL implementation guidance; Miscellaneous Receipts and General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability

Credit 6190 Contra Bad Debt Expense - Incurred for Others

**U.S. Government Standard General Ledger
Account Transactions**

D424 To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: See USSGL TC-D402 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote. Reverse USSGL TC-C404.

Budgetary Entry

None

Proprietary Entry

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees

Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified

Debit 5831 Contra Revenue for Taxes - Individual

Debit 5832 Contra Revenue for Taxes - Corporate

Debit 5833 Contra Revenue for Taxes - Unemployment

Debit 5834 Contra Revenue for Taxes - Excise

Debit 5835 Contra Revenue for Taxes - Estate and Gift

Debit 5836 Contra Revenue for Taxes - Customs

Debit 5909 Contra Revenue for Other Revenue

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

D426 To record an adjustment to loans receivable based on acquired collateral property.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

None

Proprietary Entry

Debit 1349 Allowance for Loss on Interest Receivable

Debit 1551 Foreclosed Property

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 1559 Foreclosed Property - Allowance

Credit 2910 Prior Liens Outstanding on Acquired Collateral

**U.S. Government Standard General Ledger
Account Transactions**

D428 To record an adjustment for actual loss of inventory.

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1523 Inventory Held for Repair

Credit 1524 Inventory - Excess, Obsolete, and Unserviceable

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

D430 To record an adjustment for actual loss of forfeited property.

Budgetary Entry

None

Proprietary Entry

Debit 1549 Forfeited Property - Allowance

Credit 1541 Forfeited Property Held for Sale

Credit 1542 Forfeited Property Held for Donation or Use

D432 To record an adjustment for actual loss of commodities.

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

D434 To record assets purchased to store environmental waste from past operations at net book value of zero.

Reference: USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry

None

Proprietary Entry

Debit 2995 Estimated Cleanup Cost Liability

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

**U.S. Government Standard General Ledger
Account Transactions**

D500 - D799 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Reclassification/Revaluation

D502 To record an increase in the imprest fund.

Comment: Reverse when funds are returned to fund balance with Treasury. Imprest funds unobligated per FMS 2108: Yearend Closing Statement. Obligate at the time replenished rather than when created. See the Treasury Financial Manual guidance on X funds.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry

Debit 1120 Imprest Funds

Credit 1010 Fund Balance With Treasury

D504 To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1120 Imprest Funds

D506 To record the classification of amounts from nonfiduciary deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.

Budgetary Entry

None

Proprietary Entry

Debit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

Credit 1010 Fund Balance With Treasury

Credit 1190 Other Cash

Credit 1532 Seized Cash Deposited

D508 To record the reclassification of expended balances held back from contractors from accounts payable.

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

**U.S. Government Standard General Ledger
Account Transactions**

D510 To record the transfer of construction-in-progress to capitalized assets or expenses.

Budgetary Entry

None

Proprietary Entry

Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 6100 Operating Expenses/Program Costs
Credit 1720 Construction-in-Progress

D512 To record the realization that contractor-developed software-in-development is in production.

Budgetary Entry

None

Proprietary Entry

Debit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development

D514 To record the reclassification of expenses to "in-process type" asset accounts.

Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Debit 1720 Construction-in-Progress
Debit 1832 Internal-Use Software in Development
Credit 6600 Applied Overhead
Credit 6610 Cost Capitalization Offset

**U.S. Government Standard General Ledger
Account Transactions**

D516 To record the raw materials used to produce goods.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process

Credit 1525 Inventory - Raw Materials

D518 To record the revaluation of foreclosed property.

Reference: USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1559 Foreclosed Property - Allowance

D520 To record completed inventory items.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1527 Inventory - Finished Goods

Credit 1526 Inventory - Work-in-Process

D522 To record the reclassification of inventory held for sale that meets management's criteria for future sale.

Comment: Reverse entry when assets become saleable.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1522 Inventory Held in Reserve for Future Sale

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger
Account Transactions**

D523 To record the reclassification of damaged, irreparable inventory held for sale.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1524 Inventory - Excess, Obsolete, and Unserviceable

Debit 7290 Other Losses

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

D524 To record damaged inventory items that need repair.

Comment: Reverse this entry when repairs are completed.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

D526 To record the turn-in of a broken part from operating materials and supplies held for repair.

Comment: Also post USSGL TC-D530.

Budgetary Entry

None

Proprietary Entry

Debit 1514 Operating Materials and Supplies Held for Repair

Credit 6790 Other Expenses Not Requiring Budgetary Resources

**U.S. Government Standard General Ledger
Account Transactions**

D528 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

Comment: Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.

Reference: USSGL implementation guidance; Operating Materials and Supplies

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1519 Operating Materials and Supplies - Allowance

D530 To record a repaired broken part that has been returned to stock as a serviceable item.

Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Credit 1514 Operating Materials and Supplies Held for Repair

D532 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 1529 Inventory - Allowance

**U.S. Government Standard General Ledger
Account Transactions**

D534 To record damaged inventory, using the direct method, items that need repair.

Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair

Debit 6100 Operating Expenses/Program Costs

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

D536 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 1523 Inventory Held for Repair

D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.

Comment: This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance

Debit 6500 Cost of Goods Sold

Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger
Account Transactions**

- D540 To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
Comment: Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1521 Inventory Purchased for Resale
Debit 1527 Inventory - Finished Goods
Credit 1529 Inventory - Allowance

- D542 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use

- D544 To record the reclassification of operating materials and supplies that meet management's criteria for future use.
Comment: Reverse this entry when ready to use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1511 Operating Materials and Supplies Held for Use

**U.S. Government Standard General Ledger
Account Transactions**

- D546 To reclassify excess or reserved assets to assets held for use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

- D548 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

- D550 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7300 Extraordinary Items
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

**U.S. Government Standard General Ledger
Account Transactions**

D552 To reclassify stockpile materials authorized to be sold.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1572 Stockpile Materials Held for Sale
Credit 1571 Stockpile Materials Held in Reserve

D554 To record the forfeiture of a seized monetary instrument.
Comment: See USSGL TC-D555 for the disposal of seized monetary instruments.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 5900 Other Revenue

D555 To record a removal of a seized monetary instrument.
Comment: See USSGL TC-D554 to record the forfeiture of seized monetary instruments.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1531 Seized Monetary Instruments

D556 To record the conversion to cash for a forfeited monetary instrument.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections
Credit 1541 Forfeited Property Held for Sale

**U.S. Government Standard General Ledger
Account Transactions**

- D558 To record forfeited personal property placed into official use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
 Credit 1541 Forfeited Property Held for Sale
 Credit 5900 Other Revenue

- D560 To record forfeited personal property placed into official use at the end of the year and not depreciated.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1750 Equipment
 Credit 1542 Forfeited Property Held for Donation or Use

- D562 To record forfeited personal property authorized to be distributed/donated to another entity.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
 Credit 1541 Forfeited Property Held for Sale
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

- D564 To record an adjustment to the net realizable value of commodities.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
 Credit 1569 Commodities - Allowance

**U.S. Government Standard General Ledger
Account Transactions**

- D566 To record inventory that has been lost and deemed immaterial.
Comment: Reverse this entry for immaterial inventory that has been found.

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

- D568 To record inventory that has been lost and deemed material.

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

- D570 To record inventory that has been found and deemed material.

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1521 Inventory Purchased for Resale

Credit 7190 Other Gains

- D572 To record a loss from the revaluation of foreign currency at the end of an accounting period.
Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses

Credit 1200 Foreign Currency

**U.S. Government Standard General Ledger
Account Transactions**

- D574 To record a gain from the revaluation of foreign currency at the end of an accounting period.
Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
Credit 7190 Other Gains

- D576 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable

- D578 To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Credit 7190 Other Gains

**U.S. Government Standard General Ledger
Account Transactions**

D580 To record the interest accruals on loan guarantee liabilities and the present value of loans.

Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

Credit 6790 Other Expenses Not Requiring Budgetary Resources

D582 To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 6100 Operating Expenses/Program Costs

D584 To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5990 Collections for Others - Statement of Custodial Activity

Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

D585 To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position

Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

**U.S. Government Standard General Ledger
Account Transactions**

D586 To reclassify tax revenue from accrued to collected.

Budgetary Entry

None

Proprietary Entry

Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified

Debit 5821 Tax Revenue Accrual Adjustment - Individual

Debit 5822 Tax Revenue Accrual Adjustment - Corporate

Debit 5823 Tax Revenue Accrual Adjustment - Unemployment

Debit 5824 Tax Revenue Accrual Adjustment - Excise

Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift

Debit 5826 Tax Revenue Accrual Adjustment - Customs

Credit 5800 Tax Revenue Collected - Not Otherwise Classified

Credit 5801 Tax Revenue Collected - Individual

Credit 5802 Tax Revenue Collected - Corporate

Credit 5803 Tax Revenue Collected - Unemployment

Credit 5804 Tax Revenue Collected - Excise

Credit 5805 Tax Revenue Collected - Estate and Gift

Credit 5806 Tax Revenue Collected - Customs

D588 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.

Comment: Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1532 Seized Cash Deposited

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 1531 Seized Monetary Instruments

Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

**U.S. Government Standard General Ledger
Account Transactions**

- D589 To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury.

Comment: If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains," may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.

Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 7280 Unrealized Losses

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 7180 Unrealized Gains

- D590 To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury.

Comment: If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains," may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.

Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry

Debit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 7280 Unrealized Losses

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 7180 Unrealized Gains

**U.S. Government Standard General Ledger
Account Transactions**

**E100 - E399 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND
COLLECTIONS - Accrual, Depreciation, Amortization, and Depletion**

E102 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable

E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Credit 2213 Employer Contributions and Payroll Taxes Payable

**U.S. Government Standard General Ledger
Account Transactions**

- E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2610 Actuarial Pension Liability
Debit 6400 Benefit Expense
Credit 2160 Entitlement Benefits Due and Payable
Credit 2215 Other Post Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

- E108 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 2190 Other Liabilities With Related Budgetary Obligations

**U.S. Government Standard General Ledger
Account Transactions**

- E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
Comment: In addition to this transaction, reverse USSGL TC-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"
- Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid
- Proprietary Entry**
Debit 1529 Inventory - Allowance
Credit 2110 Accounts Payable
- E110 To record an adjustment for under-applied overhead deemed immaterial.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"
- Budgetary Entry**
None
- Proprietary Entry**
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion
- E112 To record an adjustment for over-applied overhead deemed immaterial.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"
- Budgetary Entry**
None
- Proprietary Entry**
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

**U.S. Government Standard General Ledger
Account Transactions**

- E113 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund.

Comment: See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.

Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 5311 Interest Revenue - Investments

- E114 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 6500 Cost of Goods Sold

Debit 6600 Applied Overhead

Credit 6100 Operating Expenses/Program Costs

Credit 6710 Depreciation, Amortization, and Depletion

- E116 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit 6600 Applied Overhead

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6710 Depreciation, Amortization, and Depletion

**U.S. Government Standard General Ledger
Account Transactions**

- E117 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.
Comment: Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt see USSGL TC-E113 for special or non-revolving trust funds; or see USSGL TC-E119 for trust revolving funds.
- Budgetary Entry**
None
- Proprietary Entry**
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 5311 Interest Revenue - Investments
- E118 To record amortization of subsidy for direct loans.
Reference: USSGL implementation guidance; Credit Reform Direct Loan Case Study
- Budgetary Entry**
None
- Proprietary Entry**
Debit 1399 Allowance for Subsidy
Credit 5313 Interest Revenue - Subsidy Amortization
- E119 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.
Reference: USSGL implementation guidance; Zero Coupon Bond Investments
- Budgetary Entry**
Debit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation
- Proprietary Entry**
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger
Account Transactions**

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

Budgetary Entry

None

Proprietary Entry

Debit 6710 Depreciation, Amortization, and Depletion

Credit 1719 Accumulated Depreciation on Improvements to Land

Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

Credit 1759 Accumulated Depreciation on Equipment

Credit 1819 Accumulated Depreciation on Assets Under Capital Lease

Credit 1829 Accumulated Amortization on Leasehold Improvements

Credit 1839 Accumulated Amortization on Internal-Use Software

Credit 1849 Allowance for Depletion

Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

E122 To record accrued and compounded interest on the liability of loan guarantees.

Reference: USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

Budgetary Entry

None

Proprietary Entry

Debit 6340 Interest Expense Accrued on the Liability for Loan Guarantees

Credit 2180 Loan Guarantee Liability

E204 To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.

Comment: Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.

Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry

Debit 8101 Partial Authority Cancellation

Credit 8102 Offset for Partial Authority Cancellation

**U.S. Government Standard General Ledger
Account Transactions**

**E400 - E499 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND
COLLECTIONS - Accumulated and Allocated Costs Not in Categories Above**

E402 To record the imputed costs and related imputed financing sources.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

None

Proprietary Entry

Debit 6730 Imputed Costs
Credit 5780 Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Credit 6600 Applied Overhead
Credit 6710 Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger
Account Transactions**

E408 To record cost of goods sold.

Comment: To record sales proceeds, see USSGL TCs-A714 and C186.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

E410 To record the estimated repair costs for an item using the allowance method.

Comment: See USSGL TC-D534 for direct method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1529 Inventory - Allowance

E412 To record actual repair costs using the direct method.

Comment: See USSGL TC-E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1523 Inventory Held for Repair

Debit 6100 Operating Expenses/Program Costs

Credit 2110 Accounts Payable

**U.S. Government Standard General Ledger
Account Transactions**

- E414 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair
Credit 6100 Operating Expenses/Program Costs

- E416 To record stockpile materials issued for use under the consumption method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1571 Stockpile Materials Held in Reserve

- E418 To record a lien of real and intangible forfeited property in the allowance account.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1549 Forfeited Property - Allowance

**U.S. Government Standard General Ledger
Account Transactions**

**E500 - E799 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND
COLLECTIONS - Transfers Without Budgetary Impact**

- E502 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "Supplementary Stewardship Reporting"

Budgetary Entry

None

Proprietary Entry

Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1890 Other General Property, Plant, and Equipment

- E504 To record distributed personal property.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities Without Related Budgetary Obligations
 Credit 1542 Forfeited Property Held for Donation or Use

- E506 To record a commodity transferred to another Federal agency.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government Standard General Ledger
Account Transactions**

E508 To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E510, E512, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable

Debit 1329 Allowance for Loss on Taxes Receivable

Debit 1349 Allowance for Loss on Interest Receivable

Debit 1359 Allowance for Loss on Loans Receivable

Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

Debit 1399 Allowance for Subsidy

Debit 5776 Nonbudgetary Financing Sources Transferred Out

Credit 1310 Accounts Receivable

Credit 1320 Employment Benefit Contributions Receivable

Credit 1325 Taxes Receivable

Credit 1330 Receivable for Transfers of Currently Invested Balances

Credit 1335 Expenditure Transfers Receivable

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 1360 Penalties, Fines, and Administrative Fees Receivable

E509 To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.

Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5776 Nonbudgetary Financing Sources Transferred Out

Credit 1010 Fund Balance With Treasury

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transactions**

E510 To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E508, E512, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1519 Operating Materials and Supplies - Allowance

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1559 Foreclosed Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1759 Accumulated Depreciation on Equipment

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1839 Accumulated Amortization on Internal-Use Software

Debit 1849 Allowance for Depletion

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

Credit 1514 Operating Materials and Supplies Held for Repair

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1523 Inventory Held for Repair

Credit 1524 Inventory - Excess, Obsolete, and Unserviceable

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1531 Seized Monetary Instruments

Credit 1541 Forfeited Property Held for Sale

Credit 1542 Forfeited Property Held for Donation or Use

Credit 1551 Foreclosed Property

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

**U.S. Government Standard General Ledger
Account Transactions**

E512 To record the transfer-out of investments to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E508, E510, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1618 Market Adjustment - Investments

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1690 Other Investments

**U.S. Government Standard General Ledger
Account Transactions**

E514 To record the transfer-out of accounts payable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E508, E510, and E512.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Debit 2155 Expenditure Transfers Payable

Debit 2170 Subsidy Payable to the Financing Account

Debit 2180 Loan Guarantee Liability

Debit 2220 Unfunded Leave

Debit 2225 Unfunded FECA Liability

Debit 2290 Other Unfunded Employment Related Liability

Debit 2310 Liability for Advances and Prepayments

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Debit 2610 Actuarial Pension Liability

Debit 2620 Actuarial Health Insurance Liability

Debit 2630 Actuarial Life Insurance Liability

Debit 2650 Actuarial FECA Liability

Debit 2690 Other Actuarial Liabilities

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Debit 2920 Contingent Liabilities

Debit 2940 Capital Lease Liability

Debit 2960 Accounts Payable From Canceled Appropriations

Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Debit 2995 Estimated Cleanup Cost Liability

Credit 5730 Financing Sources Transferred Out Without Reimbursement

**U.S. Government Standard General Ledger
Account Transactions**

- E602 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
Comment: An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets - Other
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale
 Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger
Account Transactions**

E604 To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.

Comment: Refer to USSGL TCs-E606, E608, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1325 Taxes Receivable

Debit 1330 Receivable for Transfers of Currently Invested Balances

Debit 1335 Expenditure Transfers Receivable

Debit 1340 Interest Receivable

Debit 1350 Loans Receivable

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1359 Allowance for Loss on Loans Receivable

Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

Credit 1399 Allowance for Subsidy

Credit 5775 Nonbudgetary Financing Sources Transferred In

**U.S. Government Standard General Ledger
Account Transactions**

E606 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E608, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
 Debit 1514 Operating Materials and Supplies Held for Repair
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1523 Inventory Held for Repair
 Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1531 Seized Monetary Instruments
 Debit 1541 Forfeited Property Held for Sale
 Debit 1542 Forfeited Property Held for Donation or Use
 Debit 1551 Foreclosed Property
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1810 Assets Under Capital Lease
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1832 Internal-Use Software in Development
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Debit 1990 Other Assets
 Credit 1519 Operating Materials and Supplies - Allowance
 Credit 1529 Inventory - Allowance
 Credit 1549 Forfeited Property - Allowance
 Credit 1559 Foreclosed Property - Allowance

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 5720 Financing Sources Transferred In Without Reimbursement

**U.S. Government Standard General Ledger
Account Transactions**

E608 To record the transfer-in of investments from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E606, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1690 Other Investments

 Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

 Credit 1618 Market Adjustment - Investments

 Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

 Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

 Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

 Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

 Credit 5720 Financing Sources Transferred In Without Reimbursement

**U.S. Government Standard General Ledger
Account Transactions**

E610 To record the transfer-in of accounts payable from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E606, and E608.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 5720 Financing Sources Transferred In Without Reimbursement

Credit 2150 Payable for Transfers of Currently Invested Balances

Credit 2155 Expenditure Transfers Payable

Credit 2170 Subsidy Payable to the Financing Account

Credit 2180 Loan Guarantee Liability

Credit 2220 Unfunded Leave

Credit 2225 Unfunded FECA Liability

Credit 2290 Other Unfunded Employment Related Liability

Credit 2310 Liability for Advances and Prepayments

Credit 2510 Principal Payable to the Bureau of the Public Debt

Credit 2520 Principal Payable to the Federal Financing Bank

Credit 2610 Actuarial Pension Liability

Credit 2620 Actuarial Health Insurance Liability

Credit 2630 Actuarial Life Insurance Liability

Credit 2650 Actuarial FECA Liability

Credit 2690 Other Actuarial Liabilities

Credit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 2920 Contingent Liabilities

Credit 2940 Capital Lease Liability

Credit 2960 Accounts Payable From Canceled Appropriations

Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury

Credit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 2995 Estimated Cleanup Cost Liability

**U.S. Government Standard General Ledger
Account Transactions**

F100 - F299 YEAREND - Preclosing Entries

- F104 To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.
Comment: Balance in anticipated accounts must be zero at yearend. Reverse for the receiving agency.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4450 Unapportioned Authority

Proprietary Entry

None

- F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.

Reference: USSGL implementation guidance; FACTS II Indefinite No-Year

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

- F107 To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4391 Adjustments to Indefinite No-Year Authority
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

**U.S. Government Standard General Ledger
Account Transactions**

F108 To record the reduction of permanent indefinite resources when a warrant is received.

Comment: Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4111 Debt Liquidation Appropriations
 Credit 4118 Reestimated Loan Subsidy Appropriation
 Credit 4119 Other Appropriations Realized

Proprietary Entry

Debit 3101 Unexpended Appropriations - Appropriations Received
 Credit 1010 Fund Balance With Treasury

F109 To record the removal of unfilled customer orders without advance in excess of obligations.

Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

None

F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.

Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 2310 Liability for Advances and Prepayments
 Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- F111 To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
Comment: Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20 (2004).
Reference: USSGL implementation guidance; Economy Act Scenario (December 2004)

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- F112 To record adjustments for anticipated resources not realized.
Comment: Balance in the anticipated accounts must be zero at yearend.

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized
 Debit 4141 Current-Year Borrowing Authority Realized
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment
 Debit 4690 Anticipated Resources - Programs Exempt From Apportionment
 Credit 4032 Estimated Indefinite Contract Authority
 Credit 4042 Estimated Indefinite Borrowing Authority
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4070 Anticipated Collections From Federal Sources
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4160 Anticipated Transfers - Current-Year Authority
 Credit 4165 Allocations of Authority - Anticipated From Invested Balances
 Credit 4210 Anticipated Reimbursements and Other Income
 Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
 Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
Comment: Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
 Credit 4133 Decreases to Indefinite Contract Authority
 Credit 4143 Decreases to Indefinite Borrowing Authority

Proprietary Entry

None

- F114 To record adjustments for anticipated reductions not realized.
Comment: Balances are reduced to zero.

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority
Debit 4044 Anticipated Reductions to Borrowing Authority
Debit 4047 Anticipated Transfers to the General Fund of the Treasury
 Credit 4450 Unapportioned Authority

Proprietary Entry

None

- F116 To record adjustments for resources realized in excess of those anticipated.
Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry

Debit 4060 Anticipated Collections From Non-Federal Sources
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4210 Anticipated Reimbursements and Other Income
Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- F118 To record adjustments for reductions to resources in excess of those anticipated.
Comment: Adjust abnormal balances to zero.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4034 Anticipated Adjustments to Contract Authority
 Credit 4044 Anticipated Reductions to Borrowing Authority
 Credit 4047 Anticipated Transfers to the General Fund of the Treasury

Proprietary Entry

None

- F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
Comment: Use only at the end of the 5th year after the authority expires.

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4350 Canceled Authority

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
 Credit 1010 Fund Balance With Treasury

- F121 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.
Comment: Use USSGL account 4650 if the authority is expired.
Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4650 Allotments - Expired Authority
 Credit 4356 Cancellation of Appropriation From Invested Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

F122 To record the cancellation of authority not previously expired and to withdraw funds.

Comment: Authority canceled early by administrative action.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments

Credit 1010 Fund Balance With Treasury

F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from an invested trust of special fund that is canceled. There is no movement of fund balance.

Comment: Use USSGL account 4650 if the authority is expired.

Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

Proprietary Entry

None

F124 To record the closing of General Fund receipt accounts associated with fund balance at yearend.

Comment: See USSGL TC-C142 and TC-C147 for the original transaction.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability

Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

F125 To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.

Comment: See USSGL TC-C437 for the original transaction.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

Credit 7500 Distribution of Income - Dividend

F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

Credit 4450 Unapportioned Authority

Proprietary Entry

None

F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."

Comment: Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 4450 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable

Credit 6100 Operating Expenses/Program Costs

**U.S. Government Standard General Ledger
Account Transactions**

- F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
Comment: Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 2960 Accounts Payable From Canceled Appropriations

- F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

- F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.

Comment: Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.

Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry

None

Proprietary Entry

Debit 1618 Market Adjustment - Investments
Credit 7180 Unrealized Gains

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.

Comment: Unrealized holding gains and losses are included in earnings.

Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry

None

Proprietary Entry

Debit 7280 Unrealized Losses
Credit 1618 Market Adjustment - Investments

F144 To record the cancellation of a receivable for reimbursable activity.

Comment: Also post USSGL TC-C420 in a General Fund receipt account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority.

Reference: USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 5200 Revenue From Services Provided
Debit 5900 Other Revenue
Credit 1310 Accounts Receivable

**U.S. Government Standard General Ledger
Account Transactions**

F146 To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.

Comment: Record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4355 Cancellation of Appropriation From Unavailable Receipts

Proprietary Entry

Debit 5745 Appropriated Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

F300 - F499 YEAREND - Closing Entries

F301 To reclassify the balance of partially canceled authority to memorandum accounts.

Comment: Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.

Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry

Debit 8102 Offset for Partial Authority Cancellation

Credit 8101 Partial Authority Cancellation

**U.S. Government Standard General Ledger
Account Transactions**

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary Entry

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn

Debit 4146 Actual Repayments of Debt, Current-Year Authority

Debit 4147 Actual Repayments of Debt, Prior-Year Balances

Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Debit 4201 Total Actual Resources - Collected

Debit 4208 Adjustment to Total Resources - Disposition of Canceled Payables

Debit 4355 Cancellation of Appropriation From Unavailable Receipts

Debit 4356 Cancellation of Appropriation From Invested Balances

Debit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority

Debit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Debit 4391 Adjustments to Indefinite No-Year Authority

Debit 4392 Permanent Reduction - New Budget Authority

Debit 4393 Permanent Reduction - Prior-Year Balances

Credit 4111 Debt Liquidation Appropriations

Credit 4112 Liquidation of Deficiency - Appropriations

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4115 Loan Subsidy Appropriation

Credit 4117 Loan Administrative Expense Appropriation

Credit 4118 Reestimated Loan Subsidy Appropriation

Credit 4119 Other Appropriations Realized

Credit 4125 Loan Modification Adjustment Transfer Appropriation

Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Credit 4138 Appropriation To Liquidate Contract Authority

Credit 4148 Resources Realized From Borrowing Authority

Credit 4150 Reappropriations

Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Credit 4170 Transfers - Current-Year Authority

Credit 4173 Nonallocation Transfers of Invested Balances - Transferred

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Credit 4190 Transfers - Prior-Year Balances

Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Credit 4192 Balance Transfers - Unexpired to Expired

Credit 4195 Transfer of Obligated Balances

Credit 4201 Total Actual Resources - Collected

Credit 4212 Liquidation of Deficiency - Offsetting Collections

Credit 4252 Reimbursements and Other Income Earned - Collected

Credit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

Credit 4260 Actual Collections of "governmental-type" Fees

Credit 4261 Actual Collections of Business-Type Fees

Credit 4262 Actual Collections of Loan Principal

Credit 4263 Actual Collections of Loan Interest

**U.S. Government Standard General Ledger
Account Transactions**

Credit 4264 Actual Collections of Rent
 Credit 4265 Actual Collections From Sale of Foreclosed Property
 Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
 Credit 4271 Actual Program Fund Subsidy Collected
 Credit 4273 Interest Collected From Treasury
 Credit 4275 Actual Collections From Liquidating Fund
 Credit 4276 Actual Collections From Financing Fund
 Credit 4277 Other Actual Collections - Federal
 Credit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
 Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

None

F304 To record the closing of fiscal-year contract authority.

Budgetary Entry

Debit 4132 Substitution of Contract Authority
 Debit 4133 Decreases to Indefinite Contract Authority
 Debit 4134 Contract Authority Withdrawn
 Debit 4135 Contract Authority Liquidated
Debit 4139 Contract Authority Carried Forward
 Debit 4392 Permanent Reduction - New Budget Authority
 Debit 4393 Permanent Reduction - Prior-Year Balances
 Credit 4131 Current-Year Contract Authority Realized
Credit 4139 Contract Authority Carried Forward

Proprietary Entry

None

F306 To record the closing of fiscal-year borrowing authority.

Budgetary Entry

Debit 4140 Substitution of Borrowing Authority
 Debit 4143 Decreases to Indefinite Borrowing Authority
 Debit 4144 Borrowing Authority Withdrawn
 Debit 4145 Borrowing Authority Converted to Cash
Debit 4149 Borrowing Authority Carried Forward
 Debit 4392 Permanent Reduction - New Budget Authority
 Debit 4393 Permanent Reduction - Prior-Year Balances
 Credit 4141 Current-Year Borrowing Authority Realized
Credit 4149 Borrowing Authority Carried Forward

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- F308 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4450 Unapportioned Authority**Proprietary Entry**

None

- F310 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4620 Unobligated Funds Exempt From Apportionment**Proprietary Entry**

None

- F312 To record the closing of unobligated balances to expiring authority.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4650 Allotments - Expired Authority**Proprietary Entry**

None

**U.S. Government Standard General Ledger
Account Transactions**

F314 To record the closing of paid delivered orders to total actual resources.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4201 Total Actual Resources - Collected

Proprietary Entry

None

F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Comment: See USSGL TC-318 for authority from offsetting collections.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Comment: See USSGL TC-316 for authority other than offsetting collections.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

F320 To record the closing of upward adjustments to delivered orders - obligations, paid.

Comment: See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F322 To record the closing of downward adjustments to delivered orders - obligations, paid.

Comment: See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Proprietary Entry

None

F324 To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid

Debit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

None

F325 To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4901 Delivered Orders - Obligations, Unpaid

Credit 4931 Delivered Orders - Obligations Transferred, Unpaid

Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Proprietary Entry

None

F326 To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Debit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations,
Refunds Collected

Proprietary Entry

None

F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

F332 To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

Budgetary Entry

Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Debit 4450 Unapportioned Authority

Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4450 Unapportioned Authority

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 3310 Cumulative Results of Operations

Debit 5100 Revenue From Goods Sold
 Debit 5200 Revenue From Services Provided
 Debit 5310 Interest Revenue - Other
 Debit 5311 Interest Revenue - Investments
 Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Debit 5313 Interest Revenue - Subsidy Amortization
 Debit 5320 Penalties, Fines, and Administrative Fees Revenue
 Debit 5400 Benefit Program Revenue
 Debit 5500 Insurance and Guarantee Premium Revenue
 Debit 5600 Donated Revenue - Financial Resources
 Debit 5610 Donated Revenue - Nonfinancial Resources
 Debit 5700 Expended Appropriations
 Debit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
 Debit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
 Debit 5720 Financing Sources Transferred In Without Reimbursement
 Debit 5740 Appropriated Earmarked Receipts Transferred In
 Debit 5750 Expenditure Financing Sources - Transfers-In
 Debit 5755 Nonexpenditure Financing Sources - Transfers-In
 Debit 5775 Nonbudgetary Financing Sources Transferred In
 Debit 5780 Imputed Financing Sources
 Debit 5790 Other Financing Sources
 Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
 Debit 5795 Seigniorage
 Debit 5800 Tax Revenue Collected - Not Otherwise Classified
 Debit 5801 Tax Revenue Collected - Individual
 Debit 5802 Tax Revenue Collected - Corporate
 Debit 5803 Tax Revenue Collected - Unemployment
 Debit 5804 Tax Revenue Collected - Excise
 Debit 5805 Tax Revenue Collected - Estate and Gift
 Debit 5806 Tax Revenue Collected - Customs
 Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
 Debit 5821 Tax Revenue Accrual Adjustment - Individual
 Debit 5822 Tax Revenue Accrual Adjustment - Corporate
 Debit 5823 Tax Revenue Accrual Adjustment - Unemployment
 Debit 5824 Tax Revenue Accrual Adjustment - Excise
 Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
 Debit 5826 Tax Revenue Accrual Adjustment - Customs
 Debit 5900 Other Revenue
 Debit 5997 Financing Sources Transferred In From Custodial Statement Collections
 Debit 6190 Contra Bad Debt Expense - Incurred for Others

**U.S. Government Standard General Ledger
Account Transactions**

Debit 6199 Adjustment to Subsidy Expense

Debit 6600 Applied Overhead

Debit 6610 Cost Capitalization Offset

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 3310 Cumulative Results of Operations

Credit 5109 Contra Revenue for Goods Sold

Credit 5209 Contra Revenue for Services Provided

Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Credit 5318 Contra Revenue for Interest Revenue - Investments

Credit 5319 Contra Revenue for Interest Revenue - Other

Credit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees

Credit 5409 Contra Revenue for Benefit Program Revenue

Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Credit 5609 Contra Revenue for Donations - Financial Resources

Credit 5619 Contra Donated Revenue - Nonfinancial Resources

Credit 5700 Expended Appropriations

Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 5745 Appropriated Earmarked Receipts Transferred Out

Credit 5760 Expenditure Financing Sources - Transfers-Out

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 5776 Nonbudgetary Financing Sources Transferred Out

Credit 5830 Contra Revenue for Taxes - Not Otherwise Classified

Credit 5831 Contra Revenue for Taxes - Individual

Credit 5832 Contra Revenue for Taxes - Corporate

Credit 5833 Contra Revenue for Taxes - Unemployment

Credit 5834 Contra Revenue for Taxes - Excise

Credit 5835 Contra Revenue for Taxes - Estate and Gift

Credit 5836 Contra Revenue for Taxes - Customs

Credit 5890 Tax Revenue Refunds - Not Otherwise Classified

Credit 5891 Tax Revenue Refunds - Individual

Credit 5892 Tax Revenue Refunds - Corporate

Credit 5893 Tax Revenue Refunds - Unemployment

Credit 5894 Tax Revenue Refunds - Excise

Credit 5895 Tax Revenue Refunds - Estate and Gift

Credit 5896 Tax Revenue Refunds - Customs

Credit 5909 Contra Revenue for Other Revenue

Credit 5990 Collections for Others - Statement of Custodial Activity

Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

Credit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position

Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

Credit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury

Credit 6100 Operating Expenses/Program Costs

Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank

Credit 6320 Interest Expenses on Securities

**U.S. Government Standard General Ledger
Account Transactions**

Credit 6330 Other Interest Expenses
 Credit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
 Credit 6400 Benefit Expense
 Credit 6500 Cost of Goods Sold
 Credit 6710 Depreciation, Amortization, and Depletion
 Credit 6720 Bad Debt Expense
 Credit 6730 Imputed Costs
 Credit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6800 Future Funded Expenses
 Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
 Credit 6900 Nonproduction Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 7110 Gains on Disposition of Assets - Other
 Debit 7111 Gains on Disposition of Investments
 Debit 7112 Gains on Disposition of Borrowings
 Debit 7180 Unrealized Gains
 Debit 7190 Other Gains
 Debit 7300 Extraordinary Items
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Debit 7600 Changes in Actuarial Liability

Credit 3310 Cumulative Results of Operations

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 3310 Cumulative Results of Operations

Credit 7210 Losses on Disposition of Assets - Other
 Credit 7211 Losses on Disposition of Investments
 Credit 7212 Losses on Disposition of Borrowings
 Credit 7280 Unrealized Losses
 Credit 7290 Other Losses
 Credit 7300 Extraordinary Items
 Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 7500 Distribution of Income - Dividend
 Credit 7600 Changes in Actuarial Liability

**U.S. Government Standard General Ledger
Account Transactions**

F342 To record closing of fiscal-year activity to unexpended appropriations.

Budgetary Entry

None

Proprietary Entry

Debit 3100 Unexpended Appropriations - Cumulative

Debit 3101 Unexpended Appropriations - Appropriations Received

Debit 3102 Unexpended Appropriations - Transfers-In

Debit 3106 Unexpended Appropriations - Adjustments

Debit 3107 Unexpended Appropriations - Used

Debit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 3100 Unexpended Appropriations - Cumulative

Credit 3103 Unexpended Appropriations - Transfers-Out

Credit 3106 Unexpended Appropriations - Adjustments

Credit 3107 Unexpended Appropriations - Used

Credit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

Credit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

F344 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

Comment: Used to track guaranteed loan level.

Memorandum Entry

Debit 8040 Guaranteed Loan Level - Used Authority

Credit 8010 Guaranteed Loan Level

F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.

Comment: Prior-year balance of unused authority.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8045 Guaranteed Loan Level - Unused Authority

F348 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.

Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Memorandum Entry

Debit 8053 Guaranteed Loan New Disbursements by Lender

Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

**U.S. Government Standard General Ledger
Account Transactions**

- F350 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Memorandum Entry**Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders**

Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

- F352 To record the closing of all unused guaranteed loan authority no longer available for use.

Memorandum Entry

Debit 8045 Guaranteed Loan Level - Unused Authority

Credit 8010 Guaranteed Loan Level

- F354 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

Comment: Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

- F356 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

Comment: Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F358 To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation.
Comment: Close to USSGL account 4394 if required to reclassify as unavailable for obligation upon collection. Close to USSGL account 4397 if required to reclassify as receipts and appropriations temporarily precluded from obligation.

Reference: USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry

Debit 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry

None

F360 To reclassify a temporary reduction/cancellation at yearend.

Comment: Use Authority_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 4124 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary
 Reduction/Cancellation

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

F362 To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.

Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested
 Balances - Temporary Reduction

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F364 To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.

Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances -
Temporary Reduction

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

F366 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.

Comment: Use this transaction only with specific invested TAFS. For Treasury-Managed Trust Funds, the Bureau of the Public Debt simultaneously posts USSGL TC-F368.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4382 Temporary Reduction - New Budget Authority

Debit 4383 Temporary Reduction - Prior-Year Balances

Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary
Reduction/Cancellation

Proprietary Entry

None

F368 To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).

Comment: Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F366.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary
Reduction/Cancellation

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F369 To reclassify cancellations into the appropriate USSGL account.

Comment: Record USSGL account 4123 if previously recorded as a debit in conjunction with USSGL TC-A518. Record USSGL account 4384 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.

Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry

Debit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary
Reduction/Cancellation

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

F370 To record the closing of memorandum accounts for purchases.

Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Budgetary Entry

Debit 8801 Offset for Purchases of Assets

Credit 8802 Purchases of Property, Plant, and Equipment

Credit 8803 Purchases of Inventory and Related Property

Credit 8804 Purchases of Assets - Other

Proprietary Entry

None

F372 To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.

Comment: Reverse this transaction for the receiving entity.

Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry

Debit 4199 Transfer of Expired Expenditure Transfers - Receivable

Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F374 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

None

F376 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

None

F378 To record the closing of USSGL account 4083 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry

None

F380 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4230 Unfilled Customer Orders Without Advance - Transferred

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- F382 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4231 Unfilled Customer Orders With Advance - Transferred
Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

None

- F384 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

None

- F386 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

None

- F388 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4234 Other Federal Receivables - Transferred
Credit 4287 Other Federal Receivables

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F390 To record the closing of canceled authority for partial cancellations.

Comment: Also post USSGL TC-F301 to reclassify the balance of partially canceled authority to memorandum accounts.

Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Budgetary Entry

Debit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant

Credit 4208 Adjustment to Total Resources - Disposition of Canceled Payables

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

G100 - G299 MEMORANDUM ENTRIES - All Memorandum Entries (Excluding Closing Memorandum Entries)

G102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8010 Guaranteed Loan Level

Credit 8015 Guaranteed Loan Level - Unapportioned

G104 To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8015 Guaranteed Loan Level - Unapportioned

Credit 8020 Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8040 Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8050 Guaranteed Loan Principal Outstanding

Credit 8053 Guaranteed Loan New Disbursements by Lender

G110 To record the repayment of principal from borrowers.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

Credit 8050 Guaranteed Loan Principal Outstanding

**U.S. Government Standard General Ledger
Account Transactions**

G120 To record activity for current-year purchases of property, plant, and equipment.

Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Memorandum Entry

Debit 8802 Purchases of Property, Plant, and Equipment

Credit 8801 Offset for Purchases of Assets

G122 To record activity for current-year purchases of inventory and related property.

Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

Memorandum Entry

Debit 8803 Purchases of Inventory and Related Property

Credit 8801 Offset for Purchases of Assets

G124 To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).

Comment: USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, and D134.

Memorandum Entry

Debit 8804 Purchases of Assets - Other

Credit 8801 Offset for Purchases of Assets

**U.S. Government Standard General Ledger
Account Transactions**

H100 - H799

H100 To record equity contributions to increase fiduciary net assets.

Comment: Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.

Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1130 Funds Held by the Public

Debit 1190 Other Cash

Debit 1195 Other Monetary Assets

Debit 1200 Foreign Currency

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1350 Loans Receivable

Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Debit 1410 Advances and Prepayments

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1690 Other Investments

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

**U.S. Government Standard General Ledger
Account Transactions**

Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
 Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
 Credit 3410 Contributions to Fiduciary Net Assets

**U.S. Government Standard General Ledger
Account Transactions**

H200 To record equity withdrawals or distributions of fiduciary net assets.

Comment: Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.

Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 3420 Withdrawals or Distributions of Fiduciary Net Assets

 Credit 1010 Fund Balance With Treasury

 Credit 1130 Funds Held by the Public

 Credit 1190 Other Cash

 Credit 1195 Other Monetary Assets

 Credit 1200 Foreign Currency

 Credit 1310 Accounts Receivable

 Credit 1320 Employment Benefit Contributions Receivable

 Credit 1340 Interest Receivable

 Credit 1350 Loans Receivable

 Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

 Credit 1360 Penalties, Fines, and Administrative Fees Receivable

 Credit 1410 Advances and Prepayments

 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

 Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

 Credit 1618 Market Adjustment - Investments

 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

 Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

 Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

 Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

 Credit 1690 Other Investments

 Credit 1711 Land and Land Rights

 Credit 1712 Improvements to Land

 Credit 1720 Construction-in-Progress

 Credit 1730 Buildings, Improvements, and Renovations

 Credit 1740 Other Structures and Facilities

 Credit 1750 Equipment

 Credit 1810 Assets Under Capital Lease

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

H300 To record closing of fiduciary outflows to fiduciary net assets.
Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.
Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 3400 Fiduciary Net Assets
 Debit 7300 Extraordinary Items
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 6100 Operating Expenses/Program Costs
 Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal
 Financing Bank
 Credit 6320 Interest Expenses on Securities
 Credit 6330 Other Interest Expenses
 Credit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6800 Future Funded Expenses
 Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget
 Authority (Unobligated)
 Credit 6900 Nonproduction Costs
 Credit 7210 Losses on Disposition of Assets - Other
 Credit 7211 Losses on Disposition of Investments
 Credit 7212 Losses on Disposition of Borrowings
 Credit 7280 Unrealized Losses
 Credit 7290 Other Losses

**U.S. Government Standard General Ledger
Account Transactions**

H301 To record closing of fiduciary inflows to fiduciary net assets.

Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.

Reference: FASAB SFFAS No.31

Budgetary Entry

None

Proprietary Entry

Debit 5200 Revenue From Services Provided

Debit 5310 Interest Revenue - Other

Debit 5311 Interest Revenue - Investments

Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Debit 5320 Penalties, Fines, and Administrative Fees Revenue

Debit 5400 Benefit Program Revenue

Debit 5500 Insurance and Guarantee Premium Revenue

Debit 5600 Donated Revenue - Financial Resources

Debit 5610 Donated Revenue - Nonfinancial Resources

Debit 7110 Gains on Disposition of Assets - Other

Debit 7111 Gains on Disposition of Investments

Debit 7112 Gains on Disposition of Borrowings

Debit 7180 Unrealized Gains

Debit 7190 Other Gains

Credit 3400 Fiduciary Net Assets

Credit 5209 Contra Revenue for Services Provided

Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Credit 5318 Contra Revenue for Interest Revenue - Investments

Credit 5319 Contra Revenue for Interest Revenue - Other

Credit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees

Credit 5409 Contra Revenue for Benefit Program Revenue

Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Credit 5609 Contra Revenue for Donations - Financial Resources

Credit 5619 Contra Donated Revenue - Nonfinancial Resources

Credit 5909 Contra Revenue for Other Revenue

H310 To close equity contributions to fiduciary net assets.

Comment: Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.

Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 3410 Contributions to Fiduciary Net Assets

Credit 3400 Fiduciary Net Assets

**U.S. Government Standard General Ledger
Account Transactions**

- H312 To close equity withdrawals or disbursements to fiduciary net assets.
Comment: Equity withdrawals or distributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.
Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 3400 Fiduciary Net Assets

Credit 3420 Withdrawals or Distributions of Fiduciary Net Assets

**U.S. Government Standard General Ledger
Account Transactions**

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

| DEBIT | | | | CREDIT | | | |
|----------------|---------------|------|---------------|----------------|---------------|----------------|----------------|
| A104 | A472 | C116 | C602 | A106 | A466 | B107 | B150 |
| A110 | A474 | C117 | C604 | A112 | A476 | B108 | B308 |
| A133 AP | A480 | C120 | C606 | A132 | A478 | B109 | C149 AP |
| A155 | A482 | C122 | C608 | A133 | A484 | B110 | C151 AP |
| A156 | A492 R | C124 | C610 | A134 | A486 | B112 | C163 |
| A170 | A502 | C130 | C612 | A136 | A488 | B113 | C406 |
| A171 | A506 | C132 | C614 | A146 | A490 | B114 | C408 |
| A175 | A508 | C134 | C616 | A169 | A492 | B116 | C432 |
| A181 | A510 | C136 | C618 | A180 | A504 | B118 | D122 |
| A184 | A522 | C137 | C620 | A183 | A512 | B119 | D126 |
| A185 | A524 | C138 | C622 | A185 AP | A514 | B120 | D306 |
| A186 | A528 | C139 | C624 | A189 | A518 | B121 | D502 |
| A188 | A530 R | C140 | C626 | A210 | A526 | B122 | D506 |
| A189 AP | A531 | C141 | C628 | A404 | A530 | B124 | E509 |
| A195 | A536 | C143 | C630 | A406 | A531 R | B124 AP | F106 |
| A198 | A540 | C145 | C632 | A412 | A538 | B126 | F108 |
| A199 AP | A544 | C146 | C634 | A414 | A542 | B126 AP | F110 |
| A202 | A704 | C148 | C636 | A418 AP | A546 | B128 | F120 |
| A212 | A708 | C149 | C638 | A430 | A712 | B128 AP | F121 |
| A408 | B123 | C151 | C640 | A432 | B102 | B129 | F122 |
| A410 | B125 | C152 | C646 | A434 | B103 | B130 | F124 |
| A420 | B127 | C154 | C647 | A440 | B104 | B131 | F128 AP |
| A428 | B150 R | C155 | D104 | A442 | B105 | B136 | F146 |
| A436 | B602 | C158 | D108 | A464 | B106 | B138 | H200 |
| A438 | C103 | C172 | D310 | | | | |
| A444 | C104 | C176 | D502 R | | | | |
| A446 | C106 | C182 | D504 | | | | |
| A448 | C108 | C184 | F107 | | | | |
| A450 | C109 | C186 | F108 R | | | | |
| A460 | C112 | C188 | H100 | | | | |
| A462 | C114 | C190 | | | | | |

R = The USSGL transaction mentions "Reverse" in the description.

AP = The USSGL transaction mentions "Also Post" in the description.

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1090 FUND BALANCE WITH TREASURY
UNDER A CONTINUING RESOLUTION

| DEBIT | CREDIT |
|---------------------|------------------------|
| A196 AP A197 | A198 A199 AP |

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

| DEBIT | CREDIT |
|------------------------------|--|
| C144 D310 C174 D556 | C144 R C176 C146 D306 C148 |

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

| DEBIT | CREDIT |
|--------------|-------------------------------|
| D310 D502 | D306 D504 D502 R |

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

| DEBIT | CREDIT |
|--|--|
| A250 C751 C755 A251 C752 D310 B150 C753 H100 C750 C754 | B150 R B154 H200 B152 D306 |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C108 | D310 | B140 | D506 |
| C150 | H100 | D306 | H200 |

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C150 | H100 | D306 | H200 |
| D310 | | | |

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B140 | D310 | H100 | B142 | D306 | D576 |
| C192 | D574 | | C440 | D572 | H200 |
| C194 | D578 | | | | |

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|----------------|------|------|----------------|--------|------|------|------|
| A498 | C414 | C440 | D130 | A195 | C136 | C178 | D576 |
| A714 | C416 | C610 | D310 | A499 | C137 | C186 | E508 |
| C402 | C420 | C644 | D578 | A502 | C138 | C194 | F144 |
| C404 AP | C422 | C648 | E604 | C106 | C139 | C647 | H200 |
| C406 | C430 | C650 | F144 AP | C109 | C140 | D306 | |
| C412 | C438 | D128 | H100 | C130 | C143 | D408 | |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON
ACCOUNTS RECEIVABLE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D306 | D408 | D310 | D420 |
| D402R | E508 | D402 | D424 |
| | | D404 | E604 |

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT
CONTRIBUTIONS RECEIVABLE

| DEBIT | | | CREDIT | | |
|-------|--------|------|--------|------|------|
| C416 | D310 | H100 | A195 | D306 | H200 |
| C420 | E604 | | C109 | E508 | |
| C422 | F144AP | | | | |

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

| DEBIT | | CREDIT | |
|--------|------|--------|------|
| C402 | D310 | C143 | D410 |
| C404AP | E604 | D306 | E508 |

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES
RECEIVABLE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D306 | D410 | D310 | D424 |
| D402R | E508 | D402 | E604 |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: **1330 RECEIVABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES**

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|----------------|------|------|------|
| A173 | A416 | A532 | E604 | A175 | A422 | A452 | D306 |
| A177 | A516 | D310 | | A181 | A428 | A518 | E508 |
| | | | | A418 AP | A440 | A524 | |
| | | | | A420 | A442 | A536 | |

ACCOUNT NUMBER AND TITLE: **1335 EXPENDITURE TRANSFERS
RECEIVABLE**

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|---------------|--|--|
| A458 | D310 | | | A456 | D144 R | | |
| A498 | E604 | | | A499 | D306 | | |
| D144 | | | | A502 | E508 | | |

ACCOUNT NUMBER AND TITLE: **1340 INTEREST RECEIVABLE**

| DEBIT | | | | CREDIT | | | |
|----------------|------|----------------|----------------|--------|------|------|------|
| B104 AP | C402 | C428 | F144 AP | A195 | C143 | C444 | D426 |
| B124 AP | C416 | C435 | H100 | A250 | C161 | C614 | E508 |
| B126 AP | C418 | C437 AP | | A251 | C162 | D306 | H200 |
| B128 AP | C420 | D310 | | C109 | C163 | D414 | |
| B129 | C422 | E604 | | C140 | C409 | D416 | |

ACCOUNT NUMBER AND TITLE: **1349 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE**

| DEBIT | | | | CREDIT | | | |
|---------------|------|--|--|--------|------|--|--|
| D306 | D426 | | | D310 | D420 | | |
| D402 R | E508 | | | D402 | D424 | | |
| D416 | | | | D404 | E604 | | |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

| DEBIT | | | CREDIT | | | |
|----------------|------|------|--------|------|------|------|
| B104 AP | C428 | D310 | C109 | C163 | D412 | H200 |
| C408 | C432 | E604 | C149 | C180 | D414 | |
| C409 | C616 | H100 | C161 | C614 | D426 | |
| | | | C162 | D306 | E508 | |

ACCOUNT NUMBER AND TITLE: 1351 CAPITALIZED LOAN INTEREST
RECEIVABLE - NON-CREDIT REFORM

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C444 | H100 | C151 | H200 |

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS
RECEIVABLE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C180 | D412 | D310 | E604 |
| D306 | E508 | D404 | |

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES, FINES, AND
ADMINISTRATIVE FEES RECEIVABLE

| DEBIT | | | CREDIT | | |
|-------|------|----------------|--------|------|------|
| C402 | C422 | F144 AP | A195 | D306 | E508 |
| C416 | D310 | H100 | C143 | D406 | H200 |
| C420 | E604 | | | | |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1369 ALLOWANCE FOR LOSS ON
PENALTIES, FINES, AND
ADMINISTRATIVE FEES RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| D306 | D406 | | | D310 | D424 | | |
| D402R | E508 | | | D402 | E604 | | |
| | | | | D420 | | | |

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| C163 | D147 | D414 | E118 | A202AP | C104 | C412 | E604 |
| C612 | D306 | D580 | E508 | A204 | C109 | C428 | |
| | | | | B104AP | C118 | C438 | |
| | | | | C103 | C163 | D310 | |

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| A496 | B308 | D310 | | A494 | C112 | D306 | |
| A550 | D122 | H100 | | A548 | C130 | H200 | |
| | | | | B604 | D130 | | |

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND
SUPPLIES HELD FOR USE

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|-------|--------|------|------|------|
| B402 | D106 | D526AP | D566R | C132 | C648 | D306 | D568 |
| B406 | D107 | D530 | D570 | C134 | D102 | D418 | E406 |
| B604 | D134 | D544R | E602 | C414 | D104 | D542 | E510 |
| C164 | D310 | D546 | E606 | C644 | D108 | D544 | E602 |
| | | | | C646 | D110 | D566 | |

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ACCOUNT NUMBER AND TITLE: **1512 OPERATING MATERIALS AND
SUPPLIES HELD IN RESERVE FOR
FUTURE USE**

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|---------------|
| B402 | D107 | E602 | C132 | D104 | D544 R |
| B406 | D134 | E606 | C134 | D108 | D546 |
| B604 | D310 | | C414 | D110 | E510 |
| D106 | D544 | | D102 | D306 | |

ACCOUNT NUMBER AND TITLE: **1513 OPERATING MATERIALS AND
SUPPLIES - EXCESS, OBSOLETE, AND
UNSERVICEABLE**

| DEBIT | | | CREDIT | | |
|-------|------|--|--------|------|--|
| D310 | E602 | | C626 | D546 | |
| D542 | E606 | | D306 | E510 | |

ACCOUNT NUMBER AND TITLE: **1514 OPERATING MATERIALS AND
SUPPLIES HELD FOR REPAIR**

| DEBIT | | | CREDIT | | |
|-------|------|--|----------------|------|--|
| D310 | E606 | | D306 | D530 | |
| D526 | | | D526 AP | E510 | |

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ACCOUNT NUMBER AND TITLE: **1519 OPERATING MATERIALS AND
SUPPLIES - ALLOWANCE**

| DEBIT | | CREDIT | |
|-------|---------------|--------|------|
| C644 | D528 R | D310 | E606 |
| C648 | E510 | D528 | |
| D306 | | | |

ACCOUNT NUMBER AND TITLE: **1521 INVENTORY PURCHASED FOR
RESALE**

| DEBIT | | | | CREDIT | | | |
|-------|------|---------------|------|--------|------|---------------|------|
| B402 | D106 | D522 R | D570 | C644 | D306 | D524 | E408 |
| B406 | D107 | D524 R | E602 | C646 | D418 | D534 | E510 |
| B430 | D134 | D540 | E606 | C648 | D428 | D540 R | E602 |
| B604 | D310 | D566 R | | D102 | D522 | D566 | |
| | | | | D108 | D523 | D568 | |

ACCOUNT NUMBER AND TITLE: **1522 INVENTORY HELD IN RESERVE FOR
FUTURE SALE**

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|---------------|
| B402 | D107 | E602 | C132 | D104 | D428 |
| B406 | D134 | E606 | C134 | D108 | D522 R |
| B604 | D310 | | C414 | D110 | E510 |
| D106 | D522 | | D102 | D306 | |

ACCOUNT NUMBER AND TITLE: **1523 INVENTORY HELD FOR REPAIR**

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|---------------|------|
| C430 | D534 | E602 | D306 | D524 R | E510 |
| D310 | E412 | E606 | D428 | D536 | |
| D524 | E414 | | | | |

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ACCOUNT NUMBER AND TITLE: **1524 INVENTORY - EXCESS, OBSOLETE,
AND UNSERVICEABLE**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D310 | E602 | C626 | D428 |
| D523 | E606 | D306 | E510 |

ACCOUNT NUMBER AND TITLE: **1525 INVENTORY - RAW MATERIALS**

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | C164 | D134 | E606 | C132 | C646 | D108 | D428 |
| B406 | D106 | D310 | | C134 | C648 | D110 | D516 |
| B604 | D107 | E602 | | C414 | D102 | D306 | E406 |
| | | | | C644 | D104 | D418 | E510 |

ACCOUNT NUMBER AND TITLE: **1526 INVENTORY - WORK-IN-PROCESS**

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| D310 | D516 | E404 | E606 | C132 | C646 | D428 | E510 |
| D514 | E114 | E602 | | C134 | C648 | D520 | |
| | | | | C414 | D306 | E116 | |
| | | | | C644 | D418 | E406 | |

ACCOUNT NUMBER AND TITLE: **1527 INVENTORY - FINISHED GOODS**

| DEBIT | | | | CREDIT | | | |
|-------|------|-------|------|--------|------|------|-------|
| B402 | D106 | D520 | E114 | C132 | D102 | D428 | D540R |
| B406 | D107 | D522R | E602 | C134 | D104 | D522 | E116 |
| B604 | D134 | D524R | E606 | C414 | D108 | D523 | E406 |
| C164 | D310 | D540 | | C644 | D110 | D524 | E408 |
| | | | | C646 | D306 | D534 | E510 |
| | | | | C648 | D418 | D538 | |

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ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

| DEBIT | | | CREDIT | | |
|-------|-------|-------|--------|------|------|
| C644 | D418 | E109 | C430 | D532 | E410 |
| C646 | D428 | E109R | D310 | D540 | E606 |
| C648 | D538 | E510 | | | |
| D306 | D540R | | | | |

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C166 | E606 | C174R | D588 |
| D310 | | D306 | E510 |
| | | D555 | |

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D310 | D588 | C170 | D506 |
| | | D306 | |

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B432 | C178 | D554 | C636R | C648 | D556 |
| B434 | D310 | E606 | C638 | D306 | D558 |
| | | | C644 | D418 | D562 |
| | | | C646 | D430 | E510 |

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ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR
DONATION OR USE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D310 | D562 | D306 | E504 |
| D558 | E606 | D430 | E510 |
| | | D560 | |

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY -
ALLOWANCE

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B130 | C648 | D430 | D310 | E418 | E606 |
| C644 | D306 | E510 | | | |
| C646 | D418 | | | | |

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B116 | C162 | D426 | C109 | C616 | E510 |
| B428 | C163 | E606 | C612 | C628 | |
| C161 | D310 | | C614 | D306 | |

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY -
ALLOWANCE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B114 | E510 | D310 | D518 |
| D306 | | D426 | E606 |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: **1561 COMMODITIES HELD UNDER PRICE
SUPPORT AND STABILIZATION
SUPPORT PROGRAMS**

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| B402 | C180 | D134 | C132 | C646 | D110 | E506 |
| B406 | D106 | D310 | C134 | C648 | D306 | E510 |
| B604 | D107 | E606 | C414 | D102 | D418 | |
| | | | C642 | D104 | D432 | |
| | | | C644 | D108 | E408 | |

ACCOUNT NUMBER AND TITLE: **1569 COMMODITIES - ALLOWANCE**

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| C642 | C648 | D432 | D310 | D564 | E606 |
| C644 | D306 | E510 | | | |
| C646 | D418 | | | | |

ACCOUNT NUMBER AND TITLE: **1571 STOCKPILE MATERIALS HELD IN
RESERVE**

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | B604 | D107 | D310 | C132 | D104 | D548 | E510 |
| B406 | D106 | D134 | E606 | C134 | D108 | D550 | |
| | | | | C414 | D110 | D552 | |
| | | | | D102 | D306 | E416 | |

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ACCOUNT NUMBER AND TITLE: **1572 STOCKPILE MATERIALS HELD FOR SALE**

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | C164 | D134 | E606 | C132 | C632 | D108 | D550 |
| B406 | D106 | D310 | | C134 | C634 | D110 | E510 |
| B604 | D107 | D552 | | C414 | D102 | D306 | |
| | | | | C630 | D104 | D548 | |

ACCOUNT NUMBER AND TITLE: **1591 OTHER RELATED PROPERTY**

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| B402 | C164 | D134 | | C132 | C646 | D108 | E510 |
| B406 | D106 | D310 | | C134 | C648 | D110 | |
| B604 | D107 | E606 | | C414 | D102 | D306 | |
| | | | | C644 | D104 | D418 | |

ACCOUNT NUMBER AND TITLE: **1599 OTHER RELATED PROPERTY - ALLOWANCE**

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| C644 | D306 | | | D310 | E606 | | |
| C646 | D418 | | | | | | |
| C648 | E510 | | | | | | |

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ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B124 | B128 | E608 | C120 | C604 | C620 |
| B126 | D310 | H100 | C122 | C606 | D306 |
| | | | C124 | C608 | E512 |
| | | | C602 | C618 | H200 |

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| C124 | C618 | H100 | B128 | E608 |
| C606 | D306 | H200 | D310 | H100 |
| C608 | E512 | | | |

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

| DEBIT | | CREDIT | | |
|-------|------|--------|------|------|
| B126 | E608 | C122 | C620 | H200 |
| D310 | H100 | C602 | D306 | |
| | | C604 | E512 | |

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ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND
PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|-------|------|
| C122 | C620 | E512 | C124 | C620R | E608 |
| C602 | D310 | E608 | C606 | D306 | H200 |
| C604 | E117 | H100 | C608 | E117R | |
| | | | C618 | E512 | |

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT -
INVESTMENTS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D310 | F136 | D306 | F138 |
| E512 | H100 | E512 | H200 |
| E608 | | E608 | |

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B124 | B128 | D310 | H100 | C120 | C606 | C751 | D306 |
| B126 | B152 | E608 | | C122 | C608 | C752 | E512 |
| | | | | C124 | C622 | C753 | H200 |
| | | | | C602 | C624 | C754 | |
| | | | | C604 | C750 | C755 | |

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ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| C124 | C622 | H100 | B128 | E608 |
| C606 | D306 | H200 | D310 | H100 |
| C608 | E512 | | | |

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

| DEBIT | | | CREDIT | | |
|-------|------|--|--------|------|------|
| B126 | E608 | | C122 | C624 | H200 |
| D310 | H100 | | C602 | D306 | |
| | | | C604 | E512 | |

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISCOUNT AND
PREMIUM ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|-------|------|
| C122 | C624 | E512 | C124 | C622 | E608 |
| C602 | D310 | E608 | C606 | D306 | H200 |
| C604 | E117 | H100 | C608 | E117R | |
| | | | C620R | E512 | |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS ISSUED BY
THE BUREAU OF THE PUBLIC DEBT

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B128 | E608 | C124 | D306 |
| D310 | H100 | C608 | E512 |
| | | C618 | H200 |

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO
COUPON BONDS ISSUED BY THE
BUREAU OF THE PUBLIC DEBT

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| C124 | D306 | H200 | B128 | E608 |
| C608 | E512 | | D310 | H100 |
| C618 | H100 | | | |

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT ON
U.S. TREASURY ZERO COUPON
BONDS ISSUED BY THE BUREAU OF
THE PUBLIC DEBT

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C124 | E119 | C608 | D306 |
| D310 | E608 | C618 | E512 |
| E113 | H100 | C620R | H200 |

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ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT -
INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D310 | E512 | D306 | E608 |
| D589 | E608 | E512 | H200 |
| D590 | H100 | | |

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT -
INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D306 | H100 | D310 | E512 |
| E512 | H200 | D589 | E608 |
| E608 | | D590 | H100 |

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D310 | H100 | C618 | D306 |
| E608 | | C622 | E512 |
| | | C624 | H200 |

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | C164 | D134 | H100 | C132 | C646 | D108 | E502 |
| B406 | D106 | D310 | | C134 | C648 | D110 | E510 |
| B604 | D107 | E606 | | C414 | D102 | D306 | H200 |
| | | | | C644 | D104 | D418 | |

SUPPLEMENT

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | D106 | D310 | H100 | C132 | C646 | D108 | E502 |
| B406 | D107 | D510 | | C134 | C648 | D110 | E510 |
| B604 | D134 | E606 | | C414 | D102 | D306 | H200 |
| | | | | C644 | D104 | D418 | |

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON
IMPROVEMENTS TO LAND

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| C644 | D306 | E510 | D310 | E120 | E606 |
| C646 | D418 | | | | |
| C648 | E502 | | | | |

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | D106 | D310 | H100 | C132 | C646 | D108 | D510 |
| B406 | D107 | D514 | | C134 | C648 | D110 | E510 |
| B604 | D134 | E606 | | C414 | D102 | D306 | H200 |
| | | | | C644 | D104 | D418 | |

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND
RENOVATIONS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | C164 | D134 | E606 | C132 | C646 | D108 | E502 |
| B406 | D106 | D310 | H100 | C134 | C648 | D110 | E510 |
| B604 | D107 | D510 | | C414 | D102 | D306 | H200 |
| | | | | C644 | D104 | D418 | |

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ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON
BUILDINGS, IMPROVEMENTS, AND
RENOVATIONS

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| C644 | D306 | E510 | D310 | E120 | E606 |
| C646 | D418 | | | | |
| C648 | E502 | | | | |

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND
FACILITIES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | C164 | D134 | E606 | C132 | C646 | D108 | E502 |
| B406 | D106 | D310 | H100 | C134 | C648 | D110 | E510 |
| B604 | D107 | D510 | | C414 | D102 | D306 | H200 |
| | | | | C644 | D104 | D418 | |

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON
OTHER STRUCTURES AND
FACILITIES

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| C644 | D306 | E510 | D310 | E120 |
| C646 | D418 | | D434 | E606 |
| C648 | E502 | | | |

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ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | C164 | D134 | D560 | C132 | D102 | D306 | H200 |
| B406 | D106 | D310 | E606 | C134 | D104 | D418 | |
| B604 | D107 | D510 | H100 | C414 | D108 | E502 | |
| | | | | C610 | D110 | E510 | |

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON
EQUIPMENT

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C610 | E502 | D310 | E606 |
| D306 | E510 | E120 | |
| D418 | | | |

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

| DEBIT | | CREDIT | | |
|-------|------|--------|------|------|
| B438 | E606 | C132 | C644 | D306 |
| D310 | H100 | C134 | C648 | D418 |
| | | C414 | D104 | E510 |
| | | C610 | D108 | H200 |

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON
ASSETS UNDER CAPITAL LEASE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C610 | D306 | D310 | E606 |
| C644 | D418 | E120 | |
| C648 | E510 | | |

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ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | C164 | D134 | E606 | C132 | C644 | D108 | E510 |
| B406 | D106 | D310 | H100 | C134 | C648 | D110 | H200 |
| B604 | D107 | D510 | | C414 | D102 | D306 | |
| | | | | C610 | D104 | D418 | |

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON
LEASEHOLD IMPROVEMENTS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C610 | D306 | D310 | E606 |
| C644 | D418 | E120 | |
| C648 | E510 | | |

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B402 | D106 | D512 | C132 | D102 | D306 |
| B406 | D107 | E606 | C134 | D104 | D418 |
| B604 | D134 | H100 | C414 | D108 | E510 |
| C164 | D310 | | C610 | D110 | H200 |

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN
DEVELOPMENT

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B402 | D107 | E606 | C134 | D104 | D418 |
| B406 | D134 | H100 | C414 | D108 | D512 |
| B604 | D310 | | C610 | D110 | E510 |
| D106 | D514 | | D102 | D306 | H200 |

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ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORTIZATION ON
INTERNAL-USE SOFTWARE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C610 | D418 | D310 | E606 |
| D306 | E510 | E120 | |

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B402 | D106 | E606 | C132 | D104 | E510 |
| B406 | D107 | H100 | C134 | D108 | H200 |
| B604 | D134 | | C414 | D110 | |
| C164 | D310 | | D102 | D306 | |

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D306 | E510 | D310 | E606 |
| | | E120 | |

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT,
AND EQUIPMENT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B402 | C164 | D134 | H100 | C132 | C644 | D108 | E502 |
| B406 | D106 | D310 | | C134 | C648 | D110 | E510 |
| B604 | D107 | E606 | | C414 | D102 | D306 | H200 |
| | | | | C610 | D104 | D418 | |

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ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON
OTHER GENERAL PROPERTY, PLANT,
AND EQUIPMENT

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| C610 | D306 | E510 | D310 | E120 | E606 |
| C644 | D418 | | | | |
| C648 | E502 | | | | |

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

| DEBIT | | CREDIT | |
|--|--|--------|--|
| USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition. | | | |

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B402 | D106 | D310 | C132 | D102 | D110 |
| B406 | D107 | E606 | C134 | D104 | D306 |
| B604 | D134 | H100 | C414 | D108 | E510 |

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|--------|
| A492 | B408 | D308 | A492R | B416 | C614 | D312 |
| B110 | D102 | D508 | B402 | B428 | D106 | E109 |
| B120 | D110 | F128 | B406 | B430 | D107 | E204AP |
| | | | B412 | B436 | D134 | E412 |

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ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

| DEBIT | CREDIT |
|----------------|----------------|
| B110 D308 | B408 D312 |

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

| DEBIT | CREDIT |
|--|--|
| B110 D102 D308 B408 D110 | B402 D107 D508 B406 D134 D106 D312 |

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE - NOT
OTHERWISE CLASSIFIED

| DEBIT | CREDIT |
|------------------------|------------------------|
| B112 D308 B440 | B416 D312 B418 |

ACCOUNT NUMBER AND TITLE: 2141 ACCRUED INTEREST PAYABLE -
DEBT

| DEBIT | CREDIT |
|----------------|----------------|
| B112 D308 | B418 D312 |

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ACCOUNT NUMBER AND TITLE: **2150 PAYABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES**

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| A180 | A446 | A538 | A179 | A520 | D312 |
| A424 | A454 | D308 | A426 | A534 | E610 |
| A430 | A522 | E514 | | | |
| A444 | A526 | | | | |

ACCOUNT NUMBER AND TITLE: **2155 EXPENDITURE TRANSFERS PAYABLE**

| DEBIT | | | CREDIT | | |
|-------|------|--|--------|------|--|
| A500R | D308 | | A500 | D312 | |
| A504 | E514 | | D140 | E610 | |
| D142 | | | | | |

ACCOUNT NUMBER AND TITLE: **2160 ENTITLEMENT BENEFITS DUE AND
PAYABLE**

| DEBIT | | | CREDIT | | |
|-------|------|--|--------|------|--|
| B110 | D308 | | B420 | E106 | |
| B408 | | | D312 | | |

ACCOUNT NUMBER AND TITLE: **2170 SUBSIDY PAYABLE TO THE
FINANCING ACCOUNT**

| DEBIT | | | CREDIT | | |
|-------|------|--|--------|------|--|
| B105 | E514 | | B420 | E610 | |
| D308 | | | D312 | | |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B104 | D147 | D308 | E514 | A202AP | C104 | C438 | E610 |
| | | | | A204 | C117 | D312 | |
| | | | | B104AP | C118 | D580 | |
| | | | | C103 | C428 | E122 | |

ACCOUNT NUMBER AND TITLE: 2190 OTHER LIABILITIES WITH RELATED
BUDGETARY OBLIGATIONS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| B110 | D102 | D308 | | B402 | D107 | D312 | |
| B408 | D110 | | | B416 | D112 | E102 | |
| | | | | D106 | D134 | E108 | |

ACCOUNT NUMBER AND TITLE: 2191 EMPLOYEE HEALTH CARE LIABILITY
INCURRED BUT NOT REPORTED

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| D102 | D110 | D308 | | B402 | D107 | E102 | |
| | | | | B420 | D134 | | |
| | | | | D106 | D312 | | |

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND
LEAVE

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| B110 | D308 | | | B402 | E102 | | |
| B408 | | | | D312 | | | |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

| DEBIT | CREDIT |
|-------------------|------------------------|
| B110 D308 B408 | B402 D312 D134 E102 |

ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND
PAYROLL TAXES PAYABLE

| DEBIT | CREDIT |
|-------------------|------------------------|
| B110 D308 B408 | B402 D312 D134 E104 |

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST EMPLOYMENT
BENEFITS DUE AND PAYABLE

| DEBIT | CREDIT |
|-------------------|-----------|
| B110 D308 B408 | D312 E106 |

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND
PAYABLE TO BENEFICIARIES

| DEBIT | CREDIT |
|-------|-----------|
| D308 | D312 E106 |

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ACCOUNT NUMBER AND TITLE: **2217 BENEFIT PREMIUMS PAYABLE TO
CARRIERS**

| DEBIT | CREDIT |
|-------|-----------|
| D308 | D312 E106 |

ACCOUNT NUMBER AND TITLE: **2218 LIFE INSURANCE BENEFITS DUE AND
PAYABLE TO BENEFICIARIES**

| DEBIT | CREDIT |
|-------|-----------|
| D308 | D312 E106 |

ACCOUNT NUMBER AND TITLE: **2220 UNFUNDED LEAVE**

| DEBIT | CREDIT |
|-----------|-------------------|
| D308 E514 | B420 E610 D312 |

ACCOUNT NUMBER AND TITLE: **2225 UNFUNDED FECA LIABILITY**

| DEBIT | CREDIT |
|-----------|-------------------|
| D308 E514 | B422 E610 D312 |

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ACCOUNT NUMBER AND TITLE: **2290 OTHER UNFUNDED EMPLOYMENT
RELATED LIABILITY**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D308 | E514 | B420 | D312 |
| | | B422 | E610 |

ACCOUNT NUMBER AND TITLE: **2310 LIABILITY FOR ADVANCES AND
PREPAYMENTS**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A710 | D308 | A704 | D312 |
| A712 | E514 | C182 | E610 |
| B142 | F110 | C184 | |

ACCOUNT NUMBER AND TITLE: **2320 OTHER DEFERRED REVENUE**

| DEBIT | | | CREDIT | | |
|-------|-------|------|--------|------|------|
| C118 | C636R | D562 | B432 | B602 | C116 |
| C424 | D308 | | B434 | C114 | D312 |
| C426 | D558 | | | | |

ACCOUNT NUMBER AND TITLE: **2400 LIABILITY FOR NONFIDUCIARY
DEPOSIT FUNDS, CLEARING
ACCOUNTS, AND UNDEPOSITED
COLLECTIONS**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C144R | D308 | C108 | D312 |
| C170 | D506 | C144 | D588 |
| | | C152 | |

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ACCOUNT NUMBER AND TITLE: **2510 PRINCIPAL PAYABLE TO THE
BUREAU OF THE PUBLIC DEBT**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B120 | D308 | A156 | E610 |
| B121 | E514 | D312 | |
| B131 | | | |

ACCOUNT NUMBER AND TITLE: **2511 CAPITALIZED LOAN INTEREST
PAYABLE - NON-CREDIT REFORM**

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| B113 | | B440 | |

ACCOUNT NUMBER AND TITLE: **2520 PRINCIPAL PAYABLE TO THE
FEDERAL FINANCING BANK**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B120 | D308 | A156 | E610 |
| B121 | E514 | D312 | |
| B131 | | | |

ACCOUNT NUMBER AND TITLE: **2530 SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY**

| DEBIT | | CREDIT | |
|-------|--|--------|------|
| D308 | | B123 | B127 |
| | | B125 | D312 |

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ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT ON SECURITIES ISSUED
BY FEDERAL AGENCIES UNDER
GENERAL AND SPECIAL FINANCING
AUTHORITY

| DEBIT | CREDIT |
|----------------|--------|
| B127 D312 | D308 |

ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY
FEDERAL AGENCIES UNDER
GENERAL AND SPECIAL FINANCING
AUTHORITY

| DEBIT | CREDIT |
|-------|----------------|
| D308 | B125 D312 |

ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT AND
PREMIUM ON SECURITIES ISSUED BY
FEDERAL AGENCIES UNDER
GENERAL AND SPECIAL FINANCING
AUTHORITY

| DEBIT | CREDIT |
|-------|--------|
| D312 | D308 |

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

| DEBIT | CREDIT |
|-------|--------|
| D308 | D312 |

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ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

| DEBIT | CREDIT |
|----------------|--------|
| B122 D308 | D312 |

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

| DEBIT | CREDIT |
|----------------------------------|------------------------|
| B103 E106 D308 E514 | B420 E610 D312 |

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE
LIABILITY

| DEBIT | CREDIT |
|----------------|------------------------|
| D308 E514 | B420 E610 D312 |

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE
LIABILITY

| DEBIT | CREDIT |
|----------------|------------------------|
| D308 E514 | B420 E610 D312 |

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ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

| DEBIT | CREDIT |
|--------------------|-------------------|
| B426R E514 D308 | B426 E610 D312 |

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

| DEBIT | CREDIT |
|--------------------|------------------------|
| B426R E514 D308 | B420 D312 B426 E610 |

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON
ACQUIRED COLLATERAL

| DEBIT | CREDIT |
|-------------------|-------------------|
| B114 E514 D308 | D312 E610 D426 |

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

| DEBIT | CREDIT |
|-------------------------|-------------------|
| B119 D308 B424R E514 | A143 E610 B424 |

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

| DEBIT | CREDIT |
|-------------------|-------------------|
| B110 E514 D308 | B438 E610 D312 |

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ACCOUNT NUMBER AND TITLE: **2960 ACCOUNTS PAYABLE FROM
CANCELED APPROPRIATIONS**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D145 | E514 | D312 | F130 |
| D308 | | E610 | |

ACCOUNT NUMBER AND TITLE: **2970 LIABILITY FOR CAPITAL TRANSFERS
TO THE GENERAL FUND OF THE
TREASURY**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B136 | E514 | A143 | E610 |
| D308 | | D312 | |

ACCOUNT NUMBER AND TITLE: **2980 CUSTODIAL LIABILITY**

| DEBIT | | | CREDIT | | |
|----------------|----------------|------|--------|------|------|
| C149 AP | D420 AP | F124 | C142 | C404 | D312 |
| C151 AP | D422 | | | | |
| D308 | D424 R | | | | |

ACCOUNT NUMBER AND TITLE: **2985 LIABILITY FOR NON-ENTITY ASSETS
NOT REPORTED ON THE STATEMENT
OF CUSTODIAL ACTIVITY**

| DEBIT | | CREDIT | |
|----------------|------|----------------|----------------|
| C149 AP | F124 | C145 AP | C420 AP |
| C151 AP | F125 | C147 | C435 AP |
| | | C405 | C437 |

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ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES WITHOUT
RELATED BUDGETARY
OBLIGATIONS

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| C174R | D555 | E514 | A132 | C150 | D562 |
| D112 | D588 | | A134 | C166 | E610 |
| D308 | E504 | | A136 | D148 | H200 |
| | | | B420 | D312 | |

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST
LIABILITY

| DEBIT | | | CREDIT | | |
|-------|------|--|--------|------|--|
| B436 | D434 | | B420 | E610 | |
| D308 | E514 | | D312 | | |

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS -
CUMULATIVE

| DEBIT | | | CREDIT | | |
|-------|--|--|--------|--|--|
| F342 | | | F342 | | |

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS -
APPROPRIATIONS RECEIVED

| DEBIT | | | CREDIT | | |
|-------|------|--|--------|--------|-------|
| F108 | F342 | | A104 | A196AP | F107 |
| | | | A110 | A197 | F108R |
| | | | A155 | A198 | |
| | | | A170 | A199AP | |

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ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS -
TRANSFERS-IN

| DEBIT | | CREDIT | | |
|-------|------|--------|------|------|
| A440 | F342 | A408 | A460 | A496 |
| | | A436 | A472 | A506 |
| | | A448 | A480 | |

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS -
TRANSFERS-OUT

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| A404 | A464 | A490 | A444 | F342 |
| A412 | A476 | A494 | | |
| A432 | A484 | | | |

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS -
ADJUSTMENTS

| DEBIT | | | CREDIT |
|-------|------|----------------|--------|
| A106 | A169 | F128 AP | F342 |
| A112 | F106 | F342 | |
| A132 | F120 | | |
| A136 | F122 | | |

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ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS -
USED

| DEBIT | | | | CREDIT | | | |
|--------|--------|--------|--------|--------|-------|-------|-------|
| A146AP | B130AP | B438AP | E108AP | C132R | C137R | C414R | F128R |
| A514AP | B134 | B604AP | E109AP | C134R | C138R | D104R | F342 |
| B102AP | B406AP | C408AP | E204AP | C136R | C139R | D108R | |
| B106AP | B412AP | D106AP | E412AP | | | | |
| B107AP | B418AP | D114AP | F342 | | | | |
| B109AP | B428AP | D126AP | | | | | |
| B118AP | B430AP | E104AP | | | | | |
| B122AP | B436AP | E106AP | | | | | |

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

| DEBIT | | CREDIT | |
|--------|------|--------|------|
| D304 | F342 | D310R | F342 |
| D306AP | | | |

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES

| DEBIT | | CREDIT | |
|--------|------|--------|------|
| D302 | F342 | D310R | F342 |
| D306AP | | | |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF
OPERATIONS

| DEBIT | CREDIT |
|-----------|-----------|
| F336 F340 | F336 F338 |

ACCOUNT NUMBER AND TITLE: 3400 FIDUCIARY NET ASSETS

| DEBIT | CREDIT |
|-----------|-----------|
| H300 H312 | H301 H310 |

ACCOUNT NUMBER AND TITLE: 3410 CONTRIBUTIONS TO FIDUCIARY NET
ASSETS

| DEBIT | CREDIT |
|-------|--------|
| H310 | H100 |

ACCOUNT NUMBER AND TITLE: 3420 WITHDRAWALS OR DISTRIBUTIONS
OF FIDUCIARY NET ASSETS

| DEBIT | CREDIT |
|-------|--------|
| H200 | H312 |

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT
AUTHORITY

| DEBIT | CREDIT |
|-------|-----------|
| A176 | A168 F112 |

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ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO
CONTRACT AUTHORITY

| DEBIT | CREDIT |
|--------------------|-----------|
| A172 F114 A178R | A178 F118 |

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE
BORROWING AUTHORITY

| DEBIT | CREDIT |
|-------|-----------|
| A162 | A154 F112 |

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO
BORROWING AUTHORITY

| DEBIT | CREDIT |
|-------------------|-----------|
| A158 F114 A159 | A164 F118 |

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANSFERS TO THE
GENERAL FUND OF THE TREASURY

| DEBIT | CREDIT |
|------------------------|-------------------|
| B119 B136 B120 F114 | A142 F118 A143 |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: **4060 ANTICIPATED COLLECTIONS FROM
NON-FEDERAL SOURCES**

| DEBIT | | CREDIT | | | |
|-------|------|--------|------|------|------|
| A140 | F116 | C109 | C136 | C614 | C646 |
| | | C116 | C148 | C616 | D108 |
| | | C117 | C152 | C626 | F112 |
| | | C130 | C154 | C628 | |
| | | C132 | C612 | C640 | |

ACCOUNT NUMBER AND TITLE: **4070 ANTICIPATED COLLECTIONS FROM
FEDERAL SOURCES**

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| A140 | C608 | F116 | C101 | C124 | C602 | D108 |
| C604 | C620 | | C103 | C132 | C606 | F112 |
| | | | C104 | C136 | C618 | |
| | | | C106 | C412 | C646 | |
| | | | C109 | C416 | C648 | |

ACCOUNT NUMBER AND TITLE: **4081 AMOUNTS APPROPRIATED FROM A
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS - RECEIVABLE -
TRANSFERRED**

| DEBIT | | CREDIT | |
|-------|------|--------|-------|
| A542 | F374 | A540 | F374R |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4082 ALLOCATIONS OF REALIZED
AUTHORITY - TO BE TRANSFERRED
FROM INVESTED BALANCES -
TRANSFERRED

| DEBIT | CREDIT |
|-----------|--------------------|
| A542 F376 | A540 F376 R |

ACCOUNT NUMBER AND TITLE: 4083 TRANSFERS - CURRENT-YEAR
AUTHORITY - RECEIVABLE -
TRANSFERRED

| DEBIT | CREDIT |
|-----------|--------------------|
| A542 F378 | A540 F378 R |

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION
APPROPRIATIONS

| DEBIT | CREDIT |
|--|-------------------|
| A104 A199 R A196 F108 R A197 AP | A199 F302 F108 |

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY -
APPROPRIATIONS

| DEBIT | CREDIT |
|---|-----------|
| A104 A197 AP A196 A199 R | A199 F302 |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: **4114 APPROPRIATED TRUST OR SPECIAL
FUND RECEIPTS**

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|----------------|----------------|------|------|
| A184 | A510 | C602 | C752 | B124 AP | B126 AP | B129 | C608 |
| A186 | C114 | C606 | C754 | B126 | B128 AP | C604 | F302 |
| A188 | C124 | C622 | D589 | | | | |
| A195 | C172 | C624 | E113 | | | | |
| A212 | C176 | C636 | | | | | |
| A250 | C190 | C750 | | | | | |

ACCOUNT NUMBER AND TITLE: **4115 LOAN SUBSIDY APPROPRIATION**

| DEBIT | | | | CREDIT | | | |
|-------|----------------|--|--|--------|------|--|--|
| A104 | A197 AP | | | A199 | F302 | | |
| A196 | A199 R | | | | | | |

ACCOUNT NUMBER AND TITLE: **4117 LOAN ADMINISTRATIVE EXPENSE
APPROPRIATION**

| DEBIT | | | | CREDIT | | | |
|-------|----------------|--|--|--------|------|--|--|
| A104 | A197 AP | | | A199 | F302 | | |
| A196 | A199 R | | | | | | |

ACCOUNT NUMBER AND TITLE: **4118 REESTIMATED LOAN SUBSIDY
APPROPRIATION**

| DEBIT | | | | CREDIT | | | |
|-------|---------------|--|--|--------|------|--|--|
| A104 | F108 R | | | F108 | F302 | | |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: **4119 OTHER APPROPRIATIONS REALIZED**

| DEBIT | | CREDIT | |
|-------|----------------|--------|------|
| A104 | A197 AP | A125 | F108 |
| A155 | A199 R | A199 | F302 |
| A196 | F108 R | | |

ACCOUNT NUMBER AND TITLE: **4120 APPROPRIATIONS ANTICIPATED -
INDEFINITE**

| DEBIT | | CREDIT | | |
|-------|------|--------|----------------|------|
| A102 | C608 | A104 | A197 AP | C602 |
| C604 | F116 | A186 | A212 | C606 |
| | | A196 | C124 | F112 |

ACCOUNT NUMBER AND TITLE: **4122 AUTHORITY ADJUSTED FOR
INTEREST ON THE BUREAU OF THE
PUBLIC DEBT SECURITIES**

| DEBIT | CREDIT |
|--|--------|
| USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition. | |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND
TITLE:

**4123 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - RECEIVABLE -
TEMPORARY
REDUCTION/CANCELLATION**

| DEBIT | | CREDIT | |
|----------------|------|--------|------|
| A418 AP | A518 | F366 | F369 |

ACCOUNT NUMBER AND
TITLE:

**4124 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - PAYABLE -
TEMPORARY
REDUCTION/CANCELLATION**

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| F360 | F368 | A522 | |

ACCOUNT NUMBER AND TITLE:

**4125 LOAN MODIFICATION ADJUSTMENT
TRANSFER APPROPRIATION**

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| A202 | | F302 | |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
RECEIVABLE

| DEBIT | CREDIT |
|----------------------------|--|
| A173 F374 R A516 | A175 A524 A418 AP F374 A518 |

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS - PAYABLE

| DEBIT | CREDIT |
|-----------|--------|
| A522 A526 | A520 |

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
TRANSFERS-IN

| DEBIT | CREDIT |
|-----------|-----------------------------|
| A524 A528 | A418 AP F302 A518 |

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
TRANSFERS-OUT

| DEBIT | CREDIT |
|---------------------------------|----------------------------|
| A522 A531 A530 R F302 | A526 A531 R A530 |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY
WITHDRAWN

| DEBIT | CREDIT |
|-------|--------|
| F302 | A169 |

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR CONTRACT
AUTHORITY REALIZED

| DEBIT | CREDIT |
|-------------------|--------|
| A166 F112 A168 | F304 |

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT
AUTHORITY

| DEBIT | CREDIT |
|-----------|--------|
| A187 F304 | A704 |

ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE
CONTRACT AUTHORITY

| DEBIT | CREDIT |
|-------|-------------------|
| F304 | A172 F113 A174 |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY
WITHDRAWN

| DEBIT | CREDIT |
|-------|--------|
| F304 | D136 |

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

| DEBIT | CREDIT |
|-----------|------------------------|
| A169 F304 | A170 A175 A171 A187 |

ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE
LIQUIDATED BY TRUST FUNDS

| DEBIT | CREDIT |
|-------|--------|
| A175 | A173 |

ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT
AUTHORITY

| DEBIT | CREDIT |
|-----------|-----------|
| A177 A180 | A179 A181 |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY

| DEBIT | CREDIT |
|------------------------|--------|
| A170 A175 A171 | F302 |

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED
FORWARD

| DEBIT | CREDIT |
|-------|--------|
| F304 | F304 |

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING
AUTHORITY

| DEBIT | CREDIT |
|-------|----------------|
| F306 | A155 A159 |

ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING
AUTHORITY REALIZED

| DEBIT | CREDIT |
|------------------------|--------|
| A152 F112 A154 | F306 |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4143 DECREASES TO INDEFINITE
BORROWING AUTHORITY

| DEBIT | CREDIT |
|-------|-------------------|
| F306 | A148 F113 A158 |

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY
WITHDRAWN

| DEBIT | CREDIT |
|-------|--------|
| F306 | D138 |

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY
CONVERTED TO CASH

| DEBIT | CREDIT |
|-------|--------|
| F306 | A156 |

ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT,
CURRENT-YEAR AUTHORITY

| DEBIT | CREDIT |
|-------|-------------------|
| F302 | B120 B131 B121 |

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT,
PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|-------|------------------------|
| F302 | B120 B131 B121 |

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM
BORROWING AUTHORITY

| DEBIT | CREDIT |
|-------|--------|
| A156 | F302 |

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED
FORWARD

| DEBIT | CREDIT |
|-------|--------|
| F306 | F306 |

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

| DEBIT | CREDIT |
|-------|--------|
| A110 | F302 |

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ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY, CURRENT-YEAR
AUTHORITY

| DEBIT | CREDIT |
|-------|----------------|
| F302 | B119 B136 |

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY, PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|-------|----------------|
| F302 | B119 B136 |

ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE
FROM RECEIPT OR APPROPRIATION
BALANCES PREVIOUSLY PRECLUDED
FROM OBLIGATION

| DEBIT | CREDIT |
|-------|------------------------|
| A192 | F132 F354 F316 |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE
FROM OFFSETTING COLLECTION
BALANCES PREVIOUSLY
PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT |
|-------|-------------------|
| A194 | F134 F356 F318 |

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS -
CURRENT-YEAR AUTHORITY

| DEBIT | CREDIT |
|------------------------|--------------------------------------|
| A468 A478 A476 F104 | A470 A532 A472 F104R A474 F112 |

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY -
ANTICIPATED FROM INVESTED
BALANCES

| DEBIT | CREDIT |
|-------|-----------|
| A402 | A416 F112 |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED
AUTHORITY - TO BE TRANSFERRED
FROM INVESTED BALANCES

| DEBIT | | CREDIT | |
|-------|---------------|----------------|------|
| A416 | A430 | A418 AP | A426 |
| A424 | F376 R | A420 | F376 |
| | | A422 | |

ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED
AUTHORITY - TRANSFERRED FROM
INVESTED BALANCES

| DEBIT | | CREDIT | |
|-------|--|--------|------|
| A420 | | A430 | F302 |

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED
AUTHORITY RECLASSIFIED -
AUTHORITY TO BE TRANSFERRED
FROM INVESTED BALANCES -
TEMPORARY REDUCTION

| DEBIT | | CREDIT | |
|----------------|------|--------|------|
| A418 AP | F364 | A424 | F362 |
| A422 | | | |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR
AUTHORITY

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| A181 | A474 | A482 | A180 | A484 | F302 |
| A472 | A480 | A536 | A476 | A486 | |
| | | | A478 | A538 | |

ACCOUNT NUMBER AND TITLE: 4171 NONALLOCATION TRANSFERS OF
INVESTED BALANCES - RECEIVABLE

| DEBIT | | CREDIT | |
|-------|-------|--------|------|
| A532 | F378R | A536 | F378 |

ACCOUNT NUMBER AND TITLE: 4172 NONALLOCATION TRANSFERS OF
INVESTED BALANCES - PAYABLE

| DEBIT | CREDIT |
|-------|--------|
| A538 | A534 |

ACCOUNT NUMBER AND TITLE: 4173 NONALLOCATION TRANSFERS OF
INVESTED BALANCES -
TRANSFERRED

| DEBIT | CREDIT |
|-------|-----------|
| A536 | A538 F302 |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: **4175 ALLOCATION TRANSFERS OF
CURRENT-YEAR AUTHORITY FOR
NONINVESTED ACCOUNTS**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A181 | A448 | A180 | A440 |
| A444 | A450 | A404 | A442 |
| A446 | | A406 | F302 |

ACCOUNT NUMBER AND TITLE: **4176 ALLOCATION TRANSFERS OF PRIOR-
YEAR BALANCES**

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| A436 | A446 | A454 | A404 | A434 | A452 |
| A438 | A448 | | A406 | A440 | F302 |
| A444 | A450 | | A432 | A442 | |

ACCOUNT NUMBER AND TITLE: **4180 ANTICIPATED TRANSFERS - PRIOR-
YEAR BALANCES**

| DEBIT | | CREDIT | |
|-------|------|--------|-------|
| A468 | A478 | A470 | A474 |
| A476 | F104 | A472 | F104R |

ACCOUNT NUMBER AND TITLE: **4190 TRANSFERS - PRIOR-YEAR
BALANCES**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A472 | A480 | A476 | A486 |
| A474 | A482 | A478 | F302 |
| | | A484 | |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4191 BALANCE TRANSFERS - EXTENSION
OF AVAILABILITY OTHER THAN
REAPPROPRIATIONS

| DEBIT | CREDIT |
|----------------|------------------------|
| A460 A462 | A464 F302 A466 |

ACCOUNT NUMBER AND TITLE: 4192 BALANCE TRANSFERS - UNEXPIRED
TO EXPIRED

| DEBIT | CREDIT |
|----------------|------------------------|
| A408 A410 | A412 F302 A414 |

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED
BALANCES

| DEBIT | CREDIT |
|---|--|
| A492R A508 A550 A496 A540 A552 A506 A544 | A488 A494 A548 A490 A542 A554 A492 A546 F302 |

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED
EXPENDITURE TRANSFERS -
RECEIVABLE

| DEBIT | CREDIT |
|----------------|-----------------|
| A458 F372 | A456 F372R |

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ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES -
COLLECTED

| DEBIT | CREDIT |
|-------|---------------------|
| F302 | F301AP F314 F302 |

ACCOUNT NUMBER AND TITLE: 4208 ADJUSTMENT TO TOTAL RESOURCES
- DISPOSITION OF CANCELED
PAYABLES

| DEBIT | CREDIT |
|-------|-----------|
| F302 | D145 F390 |

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS
AND OTHER INCOME

| DEBIT | CREDIT |
|-------------------|--------------------------------|
| A702 F116 A712 | A706 C650 A708 F112 C182 |

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY -
OFFSETTING COLLECTIONS

| DEBIT | CREDIT |
|-------|--------|
| C110 | F302 |

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ACCOUNT NUMBER AND TITLE: **4215 ANTICIPATED APPROPRIATION
TRUST FUND EXPENDITURE
TRANSFERS**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A114 | F116 | A498 | F112 |

ACCOUNT NUMBER AND TITLE: **4221 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE**

| DEBIT | | CREDIT | |
|-------|---------------|--------|------|
| A704 | C101 | A714 | C430 |
| A706 | F380 R | C103 | F109 |
| | | C184 | F380 |

ACCOUNT NUMBER AND TITLE: **4222 UNFILLED CUSTOMER ORDERS WITH
ADVANCE**

| DEBIT | | CREDIT | |
|-------|---------------|--------|------|
| A704 | C184 | A710 | F110 |
| C182 | F382 R | A712 | F382 |

ACCOUNT NUMBER AND TITLE: **4225 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
RECEIVABLE**

| DEBIT | | CREDIT | |
|-------|---------------|---------------|------|
| A498 | F372 R | A499 | F372 |
| D144 | F384 R | A502 | F384 |
| | | D144 R | |

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ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE - TRANSFERRED

| DEBIT | CREDIT |
|-----------|--------------------|
| A546 F380 | A544 F380 R |

ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH
ADVANCE - TRANSFERRED

| DEBIT | CREDIT |
|-----------|--------------------|
| A554 F382 | A552 F382 R |

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
RECEIVABLE - TRANSFERRED

| DEBIT | CREDIT |
|-----------|--------------------|
| A542 F384 | A540 F384 R |

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE -
TRANSFERRED

| DEBIT | CREDIT |
|-----------|--------------------|
| A542 F386 | A540 F386 R |

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ACCOUNT NUMBER AND TITLE: **4234 OTHER FEDERAL RECEIVABLES -
TRANSFERRED**

| DEBIT | CREDIT |
|-----------|--------------------|
| A542 F388 | A540 F388 R |

ACCOUNT NUMBER AND TITLE: **4251 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE**

| DEBIT | CREDIT |
|----------------------------|-------------------|
| A714 F386 R C430 | C186 F386 F144 |

ACCOUNT NUMBER AND TITLE: **4252 REIMBURSEMENTS AND OTHER
INCOME EARNED - COLLECTED**

| DEBIT | CREDIT |
|--------------------------------|--------|
| A251 C186 A708 C753 A710 | F302 |

ACCOUNT NUMBER AND TITLE: **4255 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
COLLECTED**

| DEBIT | CREDIT |
|-------|--------|
| A502 | F302 |

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ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF
"GOVERNMENTAL-TYPE" FEES

| DEBIT | CREDIT |
|-------|-----------|
| C109 | C110 F302 |

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF
BUSINESS-TYPE FEES

| DEBIT | CREDIT |
|-------------------|-----------|
| C109 C117 C116 | C110 F302 |

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN
PRINCIPAL

| DEBIT | CREDIT |
|-------|--------|
| C109 | F302 |

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN
INTEREST

| DEBIT | CREDIT |
|-----------|--------|
| C109 C154 | F302 |

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ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

| DEBIT | CREDIT |
|-------|--------|
| C109 | F302 |

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE
OF FORECLOSED PROPERTY

| DEBIT | CREDIT |
|--|--------|
| C109 C616 C612 C628 C614 | F302 |

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE
COLLECTIONS FROM NON-FEDERAL
SOURCES

| DEBIT | CREDIT |
|--|--------------------------|
| C109 C182 C634 C148 C626 C640 C152 C630 C646 C158 C632 | A710 C110 F302 |

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-
TYPE" COLLECTIONS FROM NON-
FEDERAL SOURCES

| DEBIT | CREDIT |
|------------------------|------------------------|
| C109 C152 C148 | B118 F302 C110 |

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ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED

| DEBIT | | CREDIT |
|-------|------|--------|
| C103 | C106 | F302 |
| C104 | | |

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM
TREASURY

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|--------|------|
| C109 | C140 | C606 | B124AP | B128AP | C608 |
| C124 | C602 | C618 | B126 | B129 | C620 |
| | | | B126AP | C604 | F302 |

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM
LIQUIDATING FUND

| DEBIT | CREDIT |
|-------|--------|
| | F302 |

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM
FINANCING FUND

| DEBIT | CREDIT |
|-------|--------|
| C109 | F302 |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS -
FEDERAL

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| C109 | C646 | C110 | F302 |
| C140 | C647 | | |

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM
TREASURY

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| C416 | | C140 | |

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE
LIQUIDATING FUND

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| C412 | | | |

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING
FUND

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| | | | |

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

| DEBIT | | CREDIT | |
|-------|-------|--------|------|
| C416 | C650 | C140 | F388 |
| C648 | F388R | C647 | |

ACCOUNT NUMBER AND TITLE: 4290 AMORTIZATION AND MARKET
ADJUSTMENT - INVESTMENTS IN U.S.
TREASURY ZERO COUPON BONDS

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| D590 | E119 | F302 | |

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF
PRIOR-YEAR OBLIGATIONS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A138 | F116 | D110 | F112 |
| | | D134 | |

ACCOUNT NUMBER AND TITLE: 4320 ADJUSTMENTS FOR CHANGES IN
PRIOR-YEAR ALLOCATIONS OF
BUDGETARY RESOURCES

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D140 | F334 | D142 | F334 |
| D144R | | D144 | |

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

| DEBIT | CREDIT |
|-------------|-------------|
| D145 F301AP | F120 F128AP |

ACCOUNT NUMBER AND TITLE: 4351 PARTIAL OR EARLY CANCELLATION
OF AUTHORITY WITH A U.S.
TREASURY WARRANT

| DEBIT | CREDIT |
|-------|-------------|
| F390 | F122 F128AP |

ACCOUNT NUMBER AND TITLE: 4355 CANCELLATION OF APPROPRIATION
FROM UNAVAILABLE RECEIPTS

| DEBIT | CREDIT |
|-------|--------|
| F302 | F146 |

ACCOUNT NUMBER AND TITLE: 4356 CANCELLATION OF APPROPRIATION
FROM INVESTED BALANCES

| DEBIT | CREDIT |
|-------|--------|
| F302 | F121 |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: **4357 CANCELLATION OF APPROPRIATED
AMOUNTS RECEIVABLE FROM
INVESTED TRUST OR SPECIAL FUNDS**

| DEBIT | CREDIT |
|-------|--------|
| F369 | F123 |

ACCOUNT NUMBER AND TITLE: **4382 TEMPORARY REDUCTION - NEW
BUDGET AUTHORITY**

| DEBIT | CREDIT |
|------------------------|--|
| F360 F366 F362 | A135 A500AP A418 A518AP A422AP |

ACCOUNT NUMBER AND TITLE: **4383 TEMPORARY REDUCTION - PRIOR-
YEAR BALANCES**

| DEBIT | CREDIT |
|------------------------|--|
| F360 F366 F362 | A135 A500AP A418 A518AP A422AP |

ACCOUNT NUMBER AND TITLE: **4384 TEMPORARY
REDUCTION/CANCELLATION
RETURNED BY APPROPRIATION**

| DEBIT | CREDIT |
|-------|----------------------------------|
| A108 | F360 F368 F364 F369 |

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Section III

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4387 TEMPORARY REDUCTION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS, NEW
BUDGET AUTHORITY

| DEBIT | CREDIT |
|-------|--------|
| F302 | A189 |

ACCOUNT NUMBER AND TITLE: 4388 TEMPORARY REDUCTION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS, PRIOR-
YEAR BALANCES

| DEBIT | CREDIT |
|-------|--------|
| F302 | A189 |

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE NO-
YEAR AUTHORITY

| DEBIT | CREDIT |
|----------------|----------------|
| F107 F302 | F106 F302 |

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW
BUDGET AUTHORITY

| DEBIT | CREDIT |
|--------------------------|--|
| F302 F304 F306 | A106 A133 A185AP A131 A134 A132 A136 |

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ACCOUNT NUMBER AND TITLE: 4393 PERMANENT REDUCTION - PRIOR-
YEAR BALANCES

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|----------------|
| F302 | F304 | F306 | A106 | A132 | A136 |
| | | | A112 | A133 | A185 AP |
| | | | A131 | A134 | |

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR
OBLIGATION UPON COLLECTION

| DEBIT | | | | CREDIT | | | |
|-------|---------------|------|------|---------------|------|------|------|
| A190 | A530 | B126 | C608 | A108 | A531 | C622 | D589 |
| A520 | A531 R | C604 | | A188 | C114 | C624 | E113 |
| | | | | A195 | C124 | C750 | F358 |
| | | | | A250 | C602 | C752 | |
| | | | | A530 R | C606 | C754 | |

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR
OBLIGATION PURSUANT TO PUBLIC
LAW - TEMPORARY

| DEBIT | | | CREDIT | | |
|---------------|----------------|------|--------|--|--|
| A128 R | B124 AP | B129 | A128 | | |
| A197 R | B126 AP | F126 | | | |
| A198 R | B128 AP | | | | |

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ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS
TEMPORARILY PRECLUDED FROM
OBLIGATION

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B126 | F334 | A127 | F358 |
| F132 | F354 | F334 | |
| F316 | | | |

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS
TEMPORARILY PRECLUDED FROM
OBLIGATION

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B126 | F318 | A129 | E119 |
| F134 | F356 | D590 | |

ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS
AND RECOVERIES TEMPORARILY
PRECLUDED FROM OBLIGATION

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| F358 | | A139 | |

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY -
PENDING RESCISSION

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| A136 | F308 | A137 | |
| A137R | F312 | | |

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ACCOUNT NUMBER AND TITLE: **4430 UNAPPORTIONED AUTHORITY - OMB
DEFERRAL**

| DEBIT | CREDIT |
|----------------------------|--------|
| A126 R F312 F308 | A126 |

ACCOUNT NUMBER AND TITLE: **4450 UNAPPORTIONED AUTHORITY**

| DEBIT | CREDIT |
|--|---|
| A106 A142 A500 AP D126 | A102 A197 AP A516 C750 |
| A116 A143 A518 AP D136 | A104 A197 R A528 C751 |
| A118 A148 B118 D138 | A108 A198 R A702 C752 |
| A125 A164 B121 F104 R | A110 A199 R C106 C753 |
| A126 A174 B124 AP F106 | A114 A202 C114 C754 |
| A127 A178 B126 F108 | A126 R A212 C124 C755 |
| A128 A185 AP B126 AP F112 | A128 R A250 C130 D108 |
| A129 A189 B128 AP F113 | A137 R A251 C132 D110 |
| A131 A199 B129 F118 | A138 A402 C136 D120 |
| A132 A418 B131 F121 | A140 A408 C158 D134 |
| A133 A422 AP B416 F122 | A152 A410 C172 D136 AP |
| A134 A430 C604 F123 | A162 A416 C176 D138 AP |
| A135 A470 C608 F128 AP | A166 A420 C190 F104 |
| A137 A484 D107 F312 | A176 A458 C602 F107 |
| A139 A486 D114 F334 | A178 R A460 C606 F108 R |
| A140 AP A499 D122 | A184 A462 C622 F114 |
| | A186 A468 C624 F116 |
| | A190 A480 C626 F126 |
| | A192 A482 C630 F128 |
| | A194 A498 C632 F308 |
| | A195 A499 AP C634 F334 |
| | A196 A510 C636 |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

| DEBIT | | | | CREDIT | | | |
|-------|--------|--------|--------|--------|--------|--------|--------|
| A106 | A500 | B138 | F112 | A116 | B126AP | C152AP | C616AP |
| A120 | A512 | B416 | F113 | A122 | C106AP | C154AP | C618AP |
| A179 | A514 | C106AP | F121 | A177 | C109AP | C182AP | C626AP |
| A404 | A712R | C604 | F122 | A186AP | C114AP | C412AP | C640AP |
| A406 | B107 | C604R | F123 | A444 | C116AP | C416AP | C650AP |
| A412 | B124AP | C608 | F128AP | A446 | C124 | C602 | D108AP |
| A414 | B126 | C608R | F308 | A448 | C124AP | C602AP | F107 |
| A440 | B126AP | C620R | F312 | A450 | C130AP | C606 | F108R |
| A442 | B128AP | F106 | | A500R | C132AP | C606AP | |
| A499 | B129 | F108 | | A706AP | C136AP | C612AP | |
| | | | | A708AP | C148AP | C614AP | |

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4590 APPORTIONMENTS - ANTICIPATED
RESOURCES - PROGRAMS SUBJECT
TO APPORTIONMENT**

| DEBIT | | | | CREDIT | | |
|--------|--------|--------|--------|--------|-------|-------|
| A122 | C116AP | C182AP | C618AP | A118 | A712R | C608R |
| A186AP | C124AP | C412AP | C626AP | A140AP | C604R | C620R |
| A706AP | C130AP | C416AP | C640AP | | | |
| A708AP | C132AP | C602AP | C650AP | | | |
| B126AP | C136AP | C606AP | D108AP | | | |
| C106AP | C148AP | C612AP | F112 | | | |
| C109AP | C152AP | C614AP | | | | |
| C114AP | C154AP | C616AP | | | | |

ACCOUNT NUMBER AND TITLE: **4610 ALLOTMENTS - REALIZED
RESOURCES**

| DEBIT | | | | CREDIT | | | |
|--------|------|-------|--------|--------|--------|--------|--------|
| A106 | B106 | B412 | E108 | A120 | C106AP | C138 | C614AP |
| A135 | B107 | B416 | E109 | A122 | C109AP | C139 | C616AP |
| A148 | B108 | B418 | E204AP | A186AP | C112 | C148AP | C618AP |
| A154AP | B109 | B428 | E412 | A500R | C114AP | C152AP | C626AP |
| A168AP | B114 | B430 | F106 | A706AP | C116AP | C154AP | C640AP |
| A189 | B116 | B436 | F108 | A708AP | C124AP | C182AP | C650AP |
| A412 | B122 | C406 | F109 | B126AP | C130AP | C412AP | D108AP |
| A414 | B138 | C604R | F110 | B302R | C132AP | C416AP | D502R |
| A499 | B152 | C608R | F113 | B306R | C134 | C602AP | F107 |
| A500 | B154 | C620R | F121 | B310 | C136AP | C606AP | F108R |
| A512 | B302 | D112 | F122 | B404 | C137 | C612AP | F111 |
| A514 | B306 | D502 | F123 | | | | |
| A712R | B308 | E102 | F128AP | | | | |
| B102 | B314 | E104 | F308 | | | | |
| B104 | B406 | E106 | F312 | | | | |

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ACCOUNT NUMBER AND TITLE: **4620 UNOBLIGATED FUNDS EXEMPT FROM
APPORTIONMENT**

| DEBIT | | | | CREDIT | | | |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| A106 | A412 | B121 | D107 | A102 | A416 | C109 AP | C606 |
| A119 | A414 | B124 AP | D114 | A104 | A420 | C112 | C612 AP |
| A127 | A418 | B126 | D122 | A108 | A444 | C114 | C614 AP |
| A128 | A422 AP | B126 AP | D126 | A110 | A446 | C114 AP | C616 AP |
| A129 | A426 | B128 AP | E102 | A114 | A448 | C116 AP | C618 AP |
| A131 | A430 | B129 | E104 | A123 | A450 | C124 | C622 |
| A132 | A440 | B131 | E106 | A128 R | A458 | C124 AP | C624 |
| A133 | A442 | B138 | E108 | A137 R | A460 | C130 AP | C626 AP |
| A134 | A484 | B152 | E109 | A152 | A462 | C132 | C640 |
| A135 | A486 | B154 | E204 AP | A162 | A480 | C132 AP | C640 AP |
| A136 | A499 | B304 | E412 | A166 | A482 | C134 | C750 |
| A137 | A500 | B306 | F106 | A176 | A498 | C136 | C751 |
| A139 | A500 AP | B308 | F108 | A177 | A499 AP | C136 AP | C752 |
| A148 | A512 | B316 | F109 | A178 R | A500 R | C138 | C753 |
| A154 AP | A514 | B406 | F110 | A186 | A510 | C139 | C754 |
| A164 | A518 AP | B412 | F113 | A186 AP | A516 | C148 AP | C755 |
| A168 AP | A520 | B416 | F121 | A190 | A528 | C152 AP | D108 |
| A174 | A530 | B418 | F122 | A192 | A530 R | C154 AP | D108 AP |
| A178 | A531 R | B430 | F123 | A194 | A531 | C158 | D110 |
| A179 | A534 | C604 | F128 AP | A195 | A702 | C172 | D120 |
| A185 AP | A712 R | C604 R | F312 | A196 | A706 AP | C176 | D134 |
| A189 | B102 | C608 | | A197 AP | B126 AP | C182 AP | F107 |
| A404 | B103 | C608 R | | A197 R | B304 R | C190 | F108 R |
| A406 | B107 | C620 R | | A198 R | B306 R | C412 AP | F111 |
| | | | | A212 | B312 | C416 AP | F310 |
| | | | | A250 | B404 | C602 | |
| | | | | A251 | C106 AP | C602 AP | |

ACCOUNT NUMBER AND
TITLE:

**4630 FUNDS NOT AVAILABLE FOR
COMMITMENT/OBLIGATION**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| F308 | F312 | A138 | A140 |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: **4650 ALLOTMENTS - EXPIRED AUTHORITY**

| DEBIT | | | | CREDIT | | | |
|-------|------|------|----------------|--------|----------------|------|----------------|
| A112 | A464 | D114 | F123 | A408 | A454 | C132 | D136 AP |
| A432 | A466 | D122 | F128 AP | A410 | A480 | D102 | D138 AP |
| A434 | A484 | D126 | F144 | A436 | A499 AP | D104 | F128 |
| A452 | A499 | F120 | F146 | A438 | C130 | D120 | F312 |
| A456 | D106 | F121 | | | | | |

ACCOUNT NUMBER AND TITLE: **4690 ANTICIPATED RESOURCES -
PROGRAMS EXEMPT FROM
APPORTIONMENT**

| DEBIT | | | | CREDIT | | |
|----------------|----------------|----------------|----------------|---------------|---------------|---------------|
| A123 | C116 AP | C154 AP | C616 AP | A119 | C604 R | C620 R |
| A186 AP | C124 AP | C182 AP | C618 AP | A712 R | C608 R | |
| A706 AP | C130 AP | C412 AP | C626 AP | | | |
| B126 AP | C132 AP | C416 AP | C640 AP | | | |
| C106 AP | C136 AP | C602 AP | D108 AP | | | |
| C109 AP | C148 AP | C612 AP | F112 | | | |
| C114 AP | C152 AP | C614 AP | | | | |

ACCOUNT NUMBER AND TITLE: **4700 COMMITMENTS - PROGRAMS
SUBJECT TO APPORTIONMENT**

| DEBIT | | | | CREDIT | | |
|----------------|------|---------------|------|--------|---------------|------|
| A154 AP | B306 | B416 | F312 | B302 | B306 R | D502 |
| A168 AP | B308 | D502 R | | | | |
| A499 | B310 | F113 | | | | |
| B302 R | B314 | F308 | | | | |

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**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: **4720 COMMITMENTS - PROGRAMS
EXEMPT FROM APPORTIONMENT**

| DEBIT | | | CREDIT | |
|----------------|------|------|--------|---------------|
| A154 AP | B306 | B416 | B304 | B306 R |
| A168 AP | B308 | F113 | | |
| A499 | B312 | F310 | | |
| B304 R | B316 | F312 | | |

ACCOUNT NUMBER AND TITLE: **4801 UNDELIVERED ORDERS -
OBLIGATIONS, UNPAID**

| DEBIT | | | | CREDIT | | | |
|-------|---------------|------|------|----------------|------|------|------|
| A146 | B306 R | B438 | E104 | A154 AP | B306 | B312 | B316 |
| B104 | B308 | C408 | E106 | A168 AP | B310 | B314 | F330 |
| B105 | B402 | C432 | E108 | | | | |
| B107 | B404 | D134 | F111 | | | | |
| B130 | B436 | E102 | F332 | | | | |

ACCOUNT NUMBER AND TITLE: **4802 UNDELIVERED ORDERS -
OBLIGATIONS, PREPAID/ADVANCED**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| B604 | F328 | B308 | F326 |
| C112 | | | |

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ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
UNPAID

| DEBIT | CREDIT |
|-------------------|-------------------|
| A488 F330 A490 | A506 F332 A508 |

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
PREPAID/ADVANCED

| DEBIT | CREDIT |
|-------------------|-------------------|
| A494 F326 A548 | A496 F328 A550 |

ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID UNDELIVERED
ORDERS - OBLIGATIONS,
RECOVERIES

| DEBIT | CREDIT |
|---|--------|
| A499AP D134 A712 D136AP D120 D138AP | F332 |

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ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PREPAID/ADVANCED
UNDELIVERED ORDERS -
OBLIGATIONS, REFUNDS COLLECTED

| DEBIT | CREDIT |
|-------|--------|
| C130 | F328 |

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF PRIOR-
YEAR UNDELIVERED ORDERS -
OBLIGATIONS, UNPAID

| DEBIT | CREDIT |
|-------|--------|
| F330 | D114 |

ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-
YEAR UNDELIVERED ORDERS -
OBLIGATIONS, PREPAID/ADVANCED

| DEBIT | CREDIT |
|-------|--------|
| F326 | D122 |

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ACCOUNT NUMBER AND TITLE: **4901 DELIVERED ORDERS - OBLIGATIONS,
UNPAID**

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|--------|
| A500R | B110 | B113 | A500 | B428 | D134 | E204AP |
| A504 | B112 | F325 | B402 | B430 | E102 | E412 |
| | | | B406 | B436 | E104 | F324 |
| | | | B412 | B438 | E106 | |
| | | | B416 | C614 | E108 | |
| | | | B418 | D112 | E109 | |

ACCOUNT NUMBER AND TITLE: **4902 DELIVERED ORDERS - OBLIGATIONS,
PAID**

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| C134 | C138 | F314 | A146 | B105 | B113 | B154 |
| C137 | C139 | F322 | A504 | B106 | B114 | B604 |
| | | | A512 | B107 | B116 | C406 |
| | | | A514 | B108 | B122 | C408 |
| | | | B102 | B109 | B130 | C432 |
| | | | B103 | B110 | B138 | F320 |
| | | | B104 | B112 | B152 | |

ACCOUNT NUMBER AND TITLE: **4908 AUTHORITY OUTLAYED NOT YET
DISBURSED**

| DEBIT | CREDIT |
|--|--------|
| USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition. | |

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ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS
TRANSFERRED, UNPAID

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| A492 | F324 | A492R | F325 |

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID DELIVERED
ORDERS - OBLIGATIONS,
RECOVERIES

| DEBIT | | CREDIT |
|-------|------|--------|
| D102 | D142 | F325 |
| D110 | F128 | |

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PAID DELIVERED
ORDERS - OBLIGATIONS, REFUNDS
COLLECTED

| DEBIT | | | CREDIT |
|-------|------|------|--------|
| C132 | C753 | D108 | F322 |
| C136 | C755 | | |
| C751 | D104 | | |

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ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-
YEAR DELIVERED ORDERS -
OBLIGATIONS, UNPAID

| DEBIT | CREDIT |
|-------|------------------------|
| F324 | D106 D140 D107 |

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-
YEAR DELIVERED ORDERS -
OBLIGATIONS, PAID

| DEBIT | CREDIT |
|-------|--------|
| F320 | D126 |

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

| DEBIT | CREDIT |
|-------|--|
| F336 | A708 C145 C430 C648 A710 C420 C640 C650 A714 C424 C644 F144 AP C109 C426 C646 |

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS
SOLD

| DEBIT | CREDIT |
|-------|--------------------|
| D402 | D402 R F336 |

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ACCOUNT NUMBER AND TITLE: **5200 REVENUE FROM SERVICES
PROVIDED**

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|----------------|
| F144 | F336 | H301 | A186 | A714 | C190 | C426 |
| | | | A188 | C109 | C420 | C650 |
| | | | A708 | C145 | C422 | F144 AP |
| | | | A710 | C188 | C424 | |

ACCOUNT NUMBER AND TITLE: **5209 CONTRA REVENUE FOR SERVICES
PROVIDED**

| DEBIT | | CREDIT | |
|-------|--|---------------|------|
| D402 | | D402 R | H301 |
| | | F336 | |

ACCOUNT NUMBER AND TITLE: **5310 INTEREST REVENUE - OTHER**

| DEBIT | | CREDIT | | | |
|-------|------|--------|------|------|----------------|
| F336 | H301 | A186 | C145 | C416 | F144 AP |
| | | A188 | C154 | C420 | |
| | | C109 | C188 | C422 | |
| | | C141 | C402 | C438 | |

ACCOUNT NUMBER AND TITLE: **5311 INTEREST REVENUE - INVESTMENTS**

| DEBIT | | | | CREDIT | | | |
|---------------|---------------|------|------|--------|------|------|----------------|
| C620 R | E117 R | F336 | H301 | A186 | C141 | C418 | E113 |
| | | | | A188 | C145 | C420 | E117 |
| | | | | A250 | C154 | C422 | E119 |
| | | | | A251 | C188 | C618 | F144 AP |
| | | | | C109 | C402 | C624 | |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND
TITLE:

**5312 INTEREST REVENUE - LOANS
RECEIVABLE/UNINVESTED FUNDS**

| DEBIT | | CREDIT | | | |
|-------|------|--------|------|------|----------------|
| F336 | H301 | A186 | C145 | C416 | C437 AP |
| | | A188 | C154 | C420 | F144 AP |
| | | C109 | C188 | C422 | |
| | | C141 | C402 | C435 | |

ACCOUNT NUMBER AND TITLE: **5313 INTEREST REVENUE - SUBSIDY
AMORTIZATION**

| DEBIT | | CREDIT | |
|-------|--|--------|--|
| F336 | | E118 | |

ACCOUNT NUMBER AND TITLE: **5317 CONTRA REVENUE FOR INTEREST
REVENUE - LOANS RECEIVABLE**

| DEBIT | | CREDIT | |
|-------|------|---------------|------|
| D402 | D424 | D402 R | H301 |
| | | F336 | |

ACCOUNT NUMBER AND TITLE: **5318 CONTRA REVENUE FOR INTEREST
REVENUE - INVESTMENTS**

| DEBIT | | CREDIT | |
|-------|------|---------------|------|
| D402 | D424 | D402 R | H301 |
| | | F336 | |

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5319 CONTRA REVENUE FOR INTEREST
REVENUE - OTHER**

| DEBIT | | CREDIT | |
|-------|------|---------------|------|
| D402 | D424 | D402R F336 | H301 |

ACCOUNT NUMBER AND TITLE: **5320 PENALTIES, FINES, AND
ADMINISTRATIVE FEES REVENUE**

| DEBIT | | CREDIT | | |
|-------|------|--------|--------|--------|
| F336 | H301 | A186 | C145 | C416 |
| | | A188 | C188 | C420 |
| | | C109 | C402 | C422 |
| | | C141 | C404AP | F144AP |

ACCOUNT NUMBER AND TITLE: **5329 CONTRA REVENUE FOR PENALTIES,
FINES, AND ADMINISTRATIVE FEES**

| DEBIT | | CREDIT | |
|-------|------|---------------|------|
| D402 | D424 | D402R F336 | H301 |

ACCOUNT NUMBER AND TITLE: **5400 BENEFIT PROGRAM REVENUE**

| DEBIT | | CREDIT | | |
|-------|------|--------|------|--------|
| F336 | H301 | A186 | C416 | F144AP |
| | | C109 | C420 | |
| | | C190 | C422 | |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5409 CONTRA REVENUE FOR BENEFIT
PROGRAM REVENUE**

| DEBIT | CREDIT |
|-------|--------------------|
| D402 | D402R H301 F336 |

ACCOUNT NUMBER AND TITLE: **5500 INSURANCE AND GUARANTEE
PREMIUM REVENUE**

| DEBIT | CREDIT |
|-----------|----------------------------------|
| F336 H301 | C109 C424 C420 F144AP C422 |

ACCOUNT NUMBER AND TITLE: **5509 CONTRA REVENUE FOR INSURANCE
AND GUARANTEE PREMIUM
REVENUE**

| DEBIT | CREDIT |
|-------|--------------------|
| D402 | D402R H301 F336 |

ACCOUNT NUMBER AND TITLE: **5600 DONATED REVENUE - FINANCIAL
RESOURCES**

| DEBIT | CREDIT |
|-----------|---|
| F336 H301 | A186 C158 C404AP A188 C192 C420 C141 C402 |

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5609 CONTRA REVENUE FOR DONATIONS
- FINANCIAL RESOURCES**

| DEBIT | CREDIT |
|-------|--------------------|
| D402 | D402R H301 F336 |

ACCOUNT NUMBER AND TITLE: **5610 DONATED REVENUE -
NONFINANCIAL RESOURCES**

| DEBIT | CREDIT |
|-----------|-----------|
| F336 H301 | C102 C164 |

ACCOUNT NUMBER AND TITLE: **5619 CONTRA DONATED REVENUE -
NONFINANCIAL RESOURCES**

| DEBIT | CREDIT |
|-------|--------------------|
| D402 | D402R H301 F336 |

ACCOUNT NUMBER AND TITLE: **5700 EXPENDED APPROPRIATIONS**

| DEBIT | CREDIT |
|--|---|
| C132R C137R C414R F128R C134R C138R D104R F336 C136R C139R D108R | A146AP B130AP B438AP E108AP A514AP B134 B604AP E109AP B102AP B406AP C408AP E204AP B106AP B412AP D106AP E412AP B107AP B418AP D114AP F336 B109AP B428AP D126AP B118AP B430AP E104AP B122AP B436AP E106AP |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

| DEBIT | CREDIT |
|------------|---------------------|
| D310R F336 | D304 F336 D306AP |

ACCOUNT NUMBER AND TITLE: 5709 EXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES

| DEBIT | CREDIT |
|------------|---------------------|
| D310R F336 | D302 F336 D306AP |

ACCOUNT NUMBER AND TITLE: 5720 FINANCING SOURCES TRANSFERRED
IN WITHOUT REIMBURSEMENT

| DEBIT | CREDIT |
|-----------|-------------------|
| E610 F336 | A550 E608 E606 |

ACCOUNT NUMBER AND TITLE: 5730 FINANCING SOURCES TRANSFERRED
OUT WITHOUT REIMBURSEMENT

| DEBIT | CREDIT |
|-------------------|-----------|
| A548 E512 E510 | E514 F336 |

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5740 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED IN**

| DEBIT | CREDIT |
|-------|---|
| F336 | A133 AP A185 A184 A189 AP |

ACCOUNT NUMBER AND TITLE: **5745 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED OUT**

| DEBIT | CREDIT |
|--|--------|
| A133 A189 A183 F146 A185 AP | F336 |

ACCOUNT NUMBER AND TITLE: **5750 EXPENDITURE FINANCING SOURCES
- TRANSFERS-IN**

| DEBIT | CREDIT |
|---|--------------------------------------|
| A456 D144 R A499 F336 | A458 A510 A498 D144 |

ACCOUNT NUMBER AND TITLE: **5755 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-IN**

| DEBIT | CREDIT |
|---|--|
| A418 AP A442 A531 R A546 A422 A518 A542 F336 | A171 A420 A474 A531 A173 A438 A482 A532 A177 A450 A508 A410 A454 A516 A416 A462 A528 |

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5760 EXPENDITURE FINANCING SOURCES
- TRANSFERS-OUT**

| DEBIT | | CREDIT | |
|-------|------|---------------|------|
| A500 | A514 | A500 R | F336 |
| A512 | D140 | D142 | |

ACCOUNT NUMBER AND TITLE: **5765 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-OUT**

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|---------------|------|------|
| A134 | A426 | A478 | A534 | A424 | A522 | A540 | F336 |
| A143 | A430 | A486 | B136 | A446 | A530 R | A544 | |
| A179 | A434 | A488 | F121 | | | | |
| A406 | A452 | A520 | | | | | |
| A414 | A466 | A530 | | | | | |

ACCOUNT NUMBER AND TITLE: **5775 NONBUDGETARY FINANCING
SOURCES TRANSFERRED IN**

| DEBIT | | CREDIT | |
|-------|--|--------|----------------|
| F336 | | C155 | E604 |
| | | C420 | F144 AP |

ACCOUNT NUMBER AND TITLE: **5776 NONBUDGETARY FINANCING
SOURCES TRANSFERRED OUT**

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| D148 | E509 | F336 | |
| E508 | | | |

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

| DEBIT | CREDIT |
|-------|--------|
| F336 | E402 |

ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

| DEBIT | CREDIT |
|-------|-------------------|
| F336 | A202 C430 C145 |

ACCOUNT NUMBER AND TITLE: 5791 ADJUSTMENT TO FINANCING
SOURCES - DOWNWARD
REESTIMATE OR NEGATIVE SUBSIDY

| DEBIT | CREDIT |
|-----------|--------|
| D146 F336 | D147 |

ACCOUNT NUMBER AND TITLE: 5795 SEIGNIORAGE

| DEBIT | CREDIT |
|-------|--------|
| F336 | C145 |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5800 TAX REVENUE COLLECTED - NOT
OTHERWISE CLASSIFIED**

| DEBIT | CREDIT |
|-------|--|
| F336 | A186 C143 AP A188 D586 C141 |

ACCOUNT NUMBER AND TITLE: **5801 TAX REVENUE COLLECTED -
INDIVIDUAL**

| DEBIT | CREDIT |
|---------------------|----------------------------------|
| C143 AP F336 | A188 C404 AP C141 D586 |

ACCOUNT NUMBER AND TITLE: **5802 TAX REVENUE COLLECTED -
CORPORATE**

| DEBIT | CREDIT |
|-------|-------------------|
| F336 | A188 D586 C141 |

ACCOUNT NUMBER AND TITLE: **5803 TAX REVENUE COLLECTED -
UNEMPLOYMENT**

| DEBIT | CREDIT |
|-------|-------------------|
| F336 | A188 D586 C141 |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5804 TAX REVENUE COLLECTED - EXCISE

| DEBIT | CREDIT |
|-------|-------------------|
| F336 | A188 D586 C141 |

ACCOUNT NUMBER AND TITLE: 5805 TAX REVENUE COLLECTED - ESTATE
AND GIFT

| DEBIT | CREDIT |
|-------|-------------------|
| F336 | A188 D586 C141 |

ACCOUNT NUMBER AND TITLE: 5806 TAX REVENUE COLLECTED -
CUSTOMS

| DEBIT | CREDIT |
|-------|-------------------|
| F336 | A188 D586 C141 |

ACCOUNT NUMBER AND TITLE: 5820 TAX REVENUE ACCRUAL
ADJUSTMENT - NOT OTHERWISE
CLASSIFIED

| DEBIT | CREDIT |
|-----------|-----------|
| D586 F336 | C402 C422 |

SUPPLEMENT

Section III

U.S. Government Standard General Ledger
Account Transaction PostingsACCOUNT NUMBER AND TITLE: 5821 TAX REVENUE ACCRUAL
ADJUSTMENT - INDIVIDUAL

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D586 | F336 | C402 | C422 |

ACCOUNT NUMBER AND TITLE: 5822 TAX REVENUE ACCRUAL
ADJUSTMENT - CORPORATE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D586 | F336 | C402 | C422 |

ACCOUNT NUMBER AND TITLE: 5823 TAX REVENUE ACCRUAL
ADJUSTMENT - UNEMPLOYMENT

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D586 | F336 | C402 | C422 |

ACCOUNT NUMBER AND TITLE: 5824 TAX REVENUE ACCRUAL
ADJUSTMENT - EXCISE

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D586 | F336 | C402 | C422 |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5825 TAX REVENUE ACCRUAL
ADJUSTMENT - ESTATE AND GIFT**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D586 | F336 | C402 | C422 |

ACCOUNT NUMBER AND TITLE: **5826 TAX REVENUE ACCRUAL
ADJUSTMENT - CUSTOMS**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D586 | F336 | C402 | C422 |

ACCOUNT NUMBER AND TITLE: **5830 CONTRA REVENUE FOR TAXES - NOT
OTHERWISE CLASSIFIED**

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| D402 | D424 | F336 | |

ACCOUNT NUMBER AND TITLE: **5831 CONTRA REVENUE FOR TAXES -
INDIVIDUAL**

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| D402 | D424 | F336 | |

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5832 CONTRA REVENUE FOR TAXES -
CORPORATE

| DEBIT | CREDIT |
|----------------|--------|
| D402 D424 | F336 |

ACCOUNT NUMBER AND TITLE: 5833 CONTRA REVENUE FOR TAXES -
UNEMPLOYMENT

| DEBIT | CREDIT |
|----------------|--------|
| D402 D424 | F336 |

ACCOUNT NUMBER AND TITLE: 5834 CONTRA REVENUE FOR TAXES -
EXCISE

| DEBIT | CREDIT |
|----------------|--------|
| D402 D424 | F336 |

ACCOUNT NUMBER AND TITLE: 5835 CONTRA REVENUE FOR TAXES -
ESTATE AND GIFT

| DEBIT | CREDIT |
|----------------|--------|
| D402 D424 | F336 |

SUPPLEMENT

Section III

U.S. Government Standard General Ledger
Account Transaction PostingsACCOUNT NUMBER AND TITLE: 5836 CONTRA REVENUE FOR TAXES -
CUSTOMS

| DEBIT | | CREDIT |
|-------|------|--------|
| D402 | D424 | F336 |

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS - NOT
OTHERWISE CLASSIFIED

| DEBIT | | CREDIT |
|-------|------|--------|
| B118 | B416 | F336 |

ACCOUNT NUMBER AND TITLE: 5891 TAX REVENUE REFUNDS -
INDIVIDUAL

| DEBIT | | CREDIT |
|-------|------|--------|
| B118 | B416 | F336 |

ACCOUNT NUMBER AND TITLE: 5892 TAX REVENUE REFUNDS -
CORPORATE

| DEBIT | | CREDIT |
|-------|------|--------|
| B118 | B416 | F336 |

SUPPLEMENT

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U.S. Government Standard General Ledger
Account Transaction PostingsACCOUNT NUMBER AND TITLE: 5893 TAX REVENUE REFUNDS -
UNEMPLOYMENT

| DEBIT | CREDIT |
|----------------|--------|
| B118 B416 | F336 |

ACCOUNT NUMBER AND TITLE: 5894 TAX REVENUE REFUNDS - EXCISE

| DEBIT | CREDIT |
|----------------|--------|
| B118 B416 | F336 |

ACCOUNT NUMBER AND TITLE: 5895 TAX REVENUE REFUNDS - ESTATE
AND GIFT

| DEBIT | CREDIT |
|----------------|--------|
| B118 B416 | F336 |

ACCOUNT NUMBER AND TITLE: 5896 TAX REVENUE REFUNDS - CUSTOMS

| DEBIT | CREDIT |
|----------------|--------|
| B118 B416 | F336 |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5900 OTHER REVENUE**

| DEBIT | | CREDIT | | | |
|-------|------|--------|----------------|------|----------------|
| F144 | F336 | A186 | C172 | C416 | C636 |
| | | A188 | C174 | C420 | D554 |
| | | C109 | C188 | C422 | D558 |
| | | C141 | C402 | C424 | F144 AP |
| | | C145 | C404 AP | C630 | |

ACCOUNT NUMBER AND TITLE: **5909 CONTRA REVENUE FOR OTHER
REVENUE**

| DEBIT | | CREDIT | |
|-------|------|---------------|------|
| D402 | D424 | D402 R | H301 |
| | | F336 | |

ACCOUNT NUMBER AND TITLE: **5990 COLLECTIONS FOR OTHERS -
STATEMENT OF CUSTODIAL
ACTIVITY**

| DEBIT | | CREDIT |
|----------------|------|--------|
| C142 | D584 | F336 |
| C143 AP | | |

ACCOUNT NUMBER AND TITLE: **5991 ACCRUED COLLECTIONS FOR
OTHERS - STATEMENT OF
CUSTODIAL ACTIVITY**

| DEBIT | | CREDIT | |
|-------|--|----------------|------|
| C404 | | C143 AP | D584 |
| | | D424 R | F336 |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5993 OFFSET TO NON-ENTITY
COLLECTIONS - STATEMENT OF
CHANGES IN NET POSITION

| DEBIT | CREDIT |
|-----------------------------|--------|
| C145 AP D585 C147 | F336 |

ACCOUNT NUMBER AND TITLE: 5994 OFFSET TO NON-ENTITY ACCRUED
COLLECTIONS - STATEMENT OF
CHANGES IN NET POSITION

| DEBIT | CREDIT |
|---------------------|-----------|
| C405 C420 AP | D585 F336 |

ACCOUNT NUMBER AND TITLE: 5997 FINANCING SOURCES TRANSFERRED
IN FROM CUSTODIAL STATEMENT
COLLECTIONS

| DEBIT | CREDIT |
|-------|--------|
| F336 | A212 |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5998 CUSTODIAL COLLECTIONS
TRANSFERRED OUT TO A TREASURY
ACCOUNT SYMBOL OTHER THAN
THE GENERAL FUND OF THE
TREASURY**

| DEBIT | CREDIT |
|-------|--------|
| A210 | F336 |

ACCOUNT NUMBER AND TITLE: **6100 OPERATING EXPENSES/PROGRAM
COSTS**

| DEBIT | CREDIT |
|--|-------------------------------------|
| A146 B154 D107 E204 AP | C132 D102 E110 F128 |
| A514 B402 D126 E412 | C134 D104 E112 F336 |
| B102 B406 D134 E416 | C136 AP D108 E114 H300 |
| B104 B412 D510 E418 | C138 AP D110 E116 |
| B105 B436 D534 E506 | C139 AP D582 E414 |
| B106 B604 E102 | |
| B107 C102 E104 | |
| B138 D106 E108 | |

ACCOUNT NUMBER AND TITLE: **6190 CONTRA BAD DEBT EXPENSE -
INCURRED FOR OTHERS**

| DEBIT | CREDIT |
|-------|---------------------|
| F336 | D420 AP D422 |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

| DEBIT | CREDIT |
|-------|-------------|
| F336 | D112AP D113 |

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON
BORROWING FROM THE BUREAU OF
THE PUBLIC DEBT AND/OR THE
FEDERAL FINANCING BANK

| DEBIT | CREDIT |
|-----------|-----------|
| B109 B418 | F336 H300 |

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

| DEBIT | CREDIT |
|-----------|-----------|
| B109 B418 | F336 H300 |

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

| DEBIT | CREDIT |
|-------------------|-----------|
| B109 B418 B416 | F336 H300 |

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6340 INTEREST EXPENSE ACCRUED ON
THE LIABILITY FOR LOAN
GUARANTEES

| DEBIT | CREDIT |
|-------|--------|
| E122 | F336 |

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

| DEBIT | CREDIT |
|-------------------|--------|
| B604 E106 E104 | F336 |

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

| DEBIT | CREDIT |
|--|---|
| C630 D538 E110 D106 D566 E114 D107 E102 E408 | C132 D102 E112 C134 D104 E116 C414 D566R F336 |

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

| DEBIT | CREDIT |
|--------------------------------|-----------|
| E110 E116 E112 F336 E114 | D514 E404 |

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

| DEBIT | CREDIT |
|-------|--------|
| F336 | D514 |

ACCOUNT NUMBER AND TITLE: 6710 DEPRECIATION, AMORTIZATION,
AND DEPLETION

| DEBIT | CREDIT |
|-------|--|
| E120 | E110 E116 E112 E404 E114 F336 |

ACCOUNT NUMBER AND TITLE: 6720 BAD DEBT EXPENSE

| DEBIT | CREDIT |
|----------------|--------|
| D404 D420 | F336 |

ACCOUNT NUMBER AND TITLE: 6730 IMPUTED COSTS

| DEBIT | CREDIT |
|-------|--------|
| E402 | F336 |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **6790 OTHER EXPENSES NOT REQUIRING
BUDGETARY RESOURCES**

| DEBIT | | | CREDIT | | |
|----------------|------|------|--------|---------------|---------------|
| C136 AP | D518 | E406 | C414 | D528 R | E109 R |
| C137 | D528 | E410 | D128 | D566 R | F336 |
| C138 AP | D566 | F336 | D526 | D580 | H300 |
| C139 AP | D582 | | | | |

ACCOUNT NUMBER AND TITLE: **6800 FUTURE FUNDED EXPENSES**

| DEBIT | | | CREDIT | | |
|----------------|------|--|---------------|------|--|
| B420 | D113 | | B424 R | D146 | |
| B424 | F130 | | B436 | F336 | |
| D112 AP | | | D145 | H300 | |

ACCOUNT NUMBER AND TITLE: **6850 EMPLOYER CONTRIBUTIONS TO
EMPLOYEE BENEFIT PROGRAMS NOT
REQUIRING CURRENT-YEAR BUDGET
AUTHORITY (UNOBLIGATED)**

| DEBIT | | | CREDIT | | |
|-------|--|--|--------|------|--|
| B422 | | | F336 | H300 | |

ACCOUNT NUMBER AND TITLE: **6900 NONPRODUCTION COSTS**

| DEBIT | | | CREDIT | | |
|-------|------|------|--------|------|------|
| B102 | B436 | D107 | C132 | D102 | D110 |
| B402 | B604 | D134 | C134 | D104 | F336 |
| B406 | D106 | E102 | C414 | D108 | H300 |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS -
OTHER

| DEBIT | | CREDIT | | |
|-------|------|--------|------|------|
| F338 | H301 | C161 | C628 | C646 |
| | | C610 | C632 | C648 |
| | | C626 | C644 | E602 |

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF
INVESTMENTS

| DEBIT | | CREDIT | | |
|-------|------|--------|------|------|
| F338 | H301 | C602 | C620 | C752 |
| | | C606 | C622 | C753 |
| | | C618 | C624 | |

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF
BORROWINGS

| DEBIT | | CREDIT | | |
|-------|------|--------|--|--|
| F338 | H301 | B131 | | |

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

| DEBIT | | CREDIT | | |
|-------|------|--------|------|--|
| F338 | H301 | D589 | F136 | |
| | | D590 | | |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

| DEBIT | | | CREDIT | |
|-------|------|--|--------------|------|
| F338 | H301 | | D570 D574 | D578 |

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS -
OTHER

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| C161 | C634 | D418 | F340 | H300 |
| C610 | C644 | E502 | | |
| C626 | C646 | E602 | | |
| C628 | C648 | | | |

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF
INVESTMENTS

| DEBIT | | | CREDIT | |
|-------|------|------|--------|------|
| C604 | C620 | C754 | F340 | H300 |
| C608 | C622 | C755 | | |
| C618 | C624 | | | |

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF
BORROWINGS

| DEBIT | | | CREDIT | |
|-------|------|--|--------|------|
| B131 | C149 | | F340 | H300 |

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D589 | F138 | F340 | H300 |
| D590 | | | |

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

| DEBIT | | | CREDIT | |
|----------------|------|------|---------------|------|
| A202 AP | C194 | D564 | B424 R | F340 |
| A204 | D523 | D568 | C137 | H300 |
| B108 | D542 | D572 | | |
| B424 | D548 | D576 | | |

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

| DEBIT | | CREDIT | |
|-------|------|--------|--|
| D550 | H300 | F340 | |
| F338 | | | |

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D306 | F338 | D308 | F340 |
| D312 | H300 | D310 | |

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **7401 PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES**

| DEBIT | | CREDIT | |
|-------|------|--------|------|
| D306 | D536 | D308 | F340 |
| D312 | F338 | D310 | |
| D532 | H300 | | |

ACCOUNT NUMBER AND TITLE: **7500 DISTRIBUTION OF INCOME -
DIVIDEND**

| DEBIT | | CREDIT | |
|----------------|------|----------------|------|
| C435 AP | C437 | C149 AP | F340 |
| | | F125 | |

ACCOUNT NUMBER AND TITLE: **7600 CHANGES IN ACTUARIAL LIABILITY**

| DEBIT | | CREDIT | |
|-------|------|---------------|------|
| B426 | F338 | B426 R | F340 |

ACCOUNT NUMBER AND TITLE: **8010 GUARANTEED LOAN LEVEL**

| DEBIT | | CREDIT | |
|-------|--|--------|------|
| G102 | | F344 | F352 |

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL -
UNAPPORTIONED

| DEBIT | CREDIT |
|-------|--------|
| G104 | G102 |

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL -
APPORTIONED

| DEBIT | CREDIT |
|----------------|--------|
| F346 G106 | G104 |

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED
AUTHORITY

| DEBIT | CREDIT |
|-------|--------|
| F344 | G106 |

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL -
UNUSED AUTHORITY

| DEBIT | CREDIT |
|-------|--------|
| F352 | F346 |

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL
OUTSTANDING

| DEBIT | CREDIT |
|-------|--------|
| G108 | G110 |

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW
DISBURSEMENTS BY LENDER

| DEBIT | CREDIT |
|-------|--------|
| F348 | G108 |

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS,
DEFAULTS, AND ADJUSTMENTS

| DEBIT | CREDIT |
|-------|--------|
| G110 | F350 |

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|-------|--------|
| | |

ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE
DISBURSEMENTS BY LENDERS

| DEBIT | CREDIT |
|-------|--------|
| F350 | F348 |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **8101 PARTIAL AUTHORITY
CANCELLATION**

| DEBIT | CREDIT |
|-------|--------------------------|
| E204 | F301 F390 AP |

ACCOUNT NUMBER AND TITLE: **8102 OFFSET FOR PARTIAL AUTHORITY
CANCELLATION**

| DEBIT | CREDIT |
|--------------------------|--------|
| F301 F390 AP | E204 |

ACCOUNT NUMBER AND TITLE: **8801 OFFSET FOR PURCHASES OF ASSETS**

| DEBIT | CREDIT |
|---|--|
| C134 R C414 R C138 R F370 | B152 AP B604 AP G122 B406 AP C132 AP G124 B430 AP C136 AP B438 AP G120 |

ACCOUNT NUMBER AND TITLE: **8802 PURCHASES OF PROPERTY, PLANT,
AND EQUIPMENT**

| DEBIT | CREDIT |
|--|---|
| B406 AP C136 AP B604 AP G120 C132 AP | C134 R C414 R C138 R F370 |

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **8803 PURCHASES OF INVENTORY AND
RELATED PROPERTY**

| DEBIT | | | CREDIT | |
|---------------|---------------|-------------|--------------|--------------|
| B406AP | B604AP | G122 | C134R | C414R |
| B430AP | C132AP | | C138R | F370 |
| B438AP | C136AP | | | |

ACCOUNT NUMBER AND TITLE: **8804 PURCHASES OF ASSETS - OTHER**

| DEBIT | | | CREDIT | |
|---------------|---------------|-------------|--------------|--------------|
| B152AP | B604AP | G124 | C134R | C414R |
| B406AP | C132AP | | C138R | F370 |
| B438AP | C136AP | | | |